



Finance Act 1984

1984 CHAPTER 43

PART I

CUSTOMS AND EXCISE, VALUE ADDED TAX AND CAR TAX

CHAPTER I

CUSTOMS AND EXCISE

1 Duties on spirits, beer, wine, made-wine and cider

- (1) In section 5 of the Alcoholic Liquor Duties Act 1979 (excise duty on spirits) for "£15.19" there shall be substituted " £15.48 ".
- (2) In section 36 of that Act (excise duty on beer) for " £21.60 " and " £0.72 " there shall be substituted " £24.00 " and " £0.80 " respectively.
- (3) For the provisions of Schedule 1 to that Act (rates of excise duty on wine) there shall be substituted the provisions of Schedule 1 to this Act.
- (4) The rates of duty on made-wine shall be the same as those on wine and, accordingly, in section 55(1) of that Act for the words " Schedule 2" there shall be substituted the words " Schedule 1 ".
- (5) In section 62(1) of that Act (excise duty on cider) for " £9.69 " there shall be substituted " £14.28 " and in the definition of " cider " in section 1(6) of that Act for the words " less than 8.7 per cent." there shall be substituted the words " less than 8.5 per cent. ".
- (6) This section, and Schedule 1 to this Act, other than the paragraphs headed " Interpretation ", shall be deemed to have come into force on 14th March 1984.