
*Changes to legislation: There are currently no known outstanding effects
for the Finance Act 1991, SCHEDULE 1. (See end of Document for details)*

SCHEDULES

SCHEDULE 1

Section 1.

“ TABLE OF RATES OF DUTY ON WINE AND MADE-WINE

<i>Description of wine or made-wine</i>	<i>Rates of duty per hectolitre</i>
	£
Wine or made-wine of a strength not exceeding 2 per cent.	12.06
Wine or made-wine of a strength exceeding 2 per cent. but not exceeding 3 per cent.	20.09
Wine or made-wine of a strength exceeding 3 per cent. but not exceeding 4 per cent.	28.12
Wine or made-wine of a strength exceeding 4 per cent. but not exceeding 5 per cent.	36.17
Wine or made-wine of a strength exceeding 5 per cent. but not exceeding 5.5 per cent.	44.20
Wine or made-wine of a strength exceeding 5.5 per cent. but not exceeding 15 per cent. and not being sparkling	120.54
Sparkling wine or sparkling made-wine of a strength exceeding 5.5 per cent. but not exceeding 15 per cent.	199.04
Wine or made-wine of a strength exceeding 15 per cent. but not exceeding 18 per cent.	207.89
Wine or made-wine of a strength exceeding 18 per cent. but not exceeding 22 per cent.	239.80
Wine or made-wine of a strength exceeding 22 per cent.	239.80 plus £18.96 for every 1 per cent. or part of 1 per cent. in excess of 22 per cent.”

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