



Finance Act 1991

1991 CHAPTER 31

PART I

CUSTOMS AND EXCISE, VALUE ADDED TAX AND CAR TAX

CHAPTER I

CUSTOMS AND EXCISE

Rates of duty

1 Spirits, beer, wine, made-wine and cider

- (1) In section 5 of the Alcoholic Liquor Duties Act 1979 (spirits) for “£17.35” there shall be substituted “£18.96”.
- (2) In section 36 of that Act (beer) for “£0.97” there shall be substituted “£1.06”.
- (3) For the Table of rates of duty in Schedule 1 to that Act (wine and made-wine) there shall be substituted the Table in Schedule 1 to this Act.
- (4) In section 62(1) of that Act (cider) for “£18.66” there shall be substituted “£20.40”.
- (5) This section shall be deemed to have come into force at 6 o'clock in the evening of 19th March 1991.