



Finance Act 1997

1997 CHAPTER 16

PART I

EXCISE DUTIES

Alcoholic liquor duties

1 Rates of duty on spirits and wines of equivalent strength.

- (1) In section 5 of the ^{M1}Alcoholic Liquor Duties Act 1979 (spirits), for “£19.78” there shall be substituted “ £18.99 ”.
- (2) In Part II of the Table of rates of duty in Schedule 1 to that Act (wine or made-wine of a strength exceeding 22 per cent.), for “19.78” there shall be substituted “ 18.99 ”.
- (3) This section shall be deemed to have come into force at 6 o’clock in the evening of 26th November 1996.

Commencement Information

- II** [S. 1](#) wholly in force at 6 o'clock in the evening of 26.11.1996 see [s. 1\(3\)](#).

Marginal Citations

- M1** [1979 c. 4](#).

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1997, Section 1.