



Finance Act 1997

1997 CHAPTER 16

PART I

EXCISE DUTIES

Alcoholic liquor duties

2 Rates of duty on lower strengths of wine and made-wine.

- (1) For Part I of the Table of rates of duty in Schedule 1 to the Alcoholic Liquor Duties Act 1979 (wine and made-wine of a strength not exceeding 22 per cent.) there shall be substituted—

“PART I

WINE OR MADE-WINE OF A STRENGTH NOT EXCEEDING 22 PER CENT.

<i>Description of wine or made-wine</i>	<i>Rates of duty per hectolitre</i>
	£
Wine or made-wine of a strength not exceeding 4 per cent.	43.28
Wine or made-wine of a strength exceeding 4 per cent. but not exceeding 5.5 per cent.	59.51
Wine or made-wine of a strength exceeding 5.5 per cent. but not exceeding 15 per cent. and not being sparkling	140.44
Sparkling wine or sparkling made-wine of a strength exceeding 5.5 per cent. but less than 5 per cent.	195.63

Changes to legislation: There are currently no known outstanding effects
for the Finance Act 1997, Section 2. (See end of Document for details)

Sparkling wine or sparkling made-wine of a strength of 8.5 per cent. or of a strength exceeding 8.5 per cent. but not exceeding 15 per cent. 200.64

Wine or made-wine of a strength exceeding 15 per cent. but not exceeding 22 per cent. 187.24”

(2) This section shall be deemed to have come into force on 1st January 1997.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1997, Section 2.