



Finance Act 2002

2002 CHAPTER 23

PART 1

EXCISE DUTIES

Alcoholic liquor duties

3 Duty on beverages made with spirits to be at spirits rate

- (1) Omit section 1(9) of the Alcoholic Liquor Duties Act 1979 (under which alcoholic beverages of a strength between 1.2 and 5.5 per cent made with spirits are treated as not being spirits, unless of a description specified by Treasury order).
- (2) This section shall be deemed to have come into force on 28th April 2002.

Status:

Point in time view as at 28/04/2002.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2002, Section 3.