



# 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.

**Changes to legislation:**

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