
Status: Point in time view as at 26/06/1991.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1985, SCHEDULE 1. (See end of Document for details)

SCHEDULES

SCHEDULE 1

TABLE OF RATES OF DUTY ON WINE AND MADE-WINE

Description of wine or made-wine	Rates of duty per hectolitre £
Wine or made-wine of a strength of less than 15 per cent. and not being sparkling	98.00
Sparkling wine or sparkling made-wine of a strength of less than 15 per cent.	161.80
Wine or made-wine of a strength of not less than 15 per cent. but not exceeding 18 per cent.	169.00
Wine or made-wine of a strength exceeding 18 per cent. but not exceeding 22 per cent.	194.90
Wine or made-wine of a strength exceeding 22 per cent.	194.90 plus £15.77 for every 1 per cent. or part of 1 per cent. in excess of 22 per cent.

Status:

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Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1985, SCHEDULE 1.