

Status: Point in time view as at 01/06/1993.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1988, SCHEDULE 1. (See end of Document for details)

SCHEDULES

SCHEDULE 1

Section 1.

ALCOHOLIC LIQUOR DUTIES

PART I

TABLE OF RATES OF DUTY ON WINE AND MADE-WINE

<i>Description of wine or made-wine</i>	<i>Rates of duty per hectolitre</i>
	£
Wine or made-wine of a strength not exceeding 15 per cent. and not being sparkling	102.40
Sparkling wine or sparkling made-wine of a strength not exceeding 15 per cent.	169.10
Wine or made-wine of a strength exceeding 15 per cent. but not exceeding 18 per cent.	176.60
Wine or made-wine of a strength exceeding 18 per cent. but not exceeding 22 per cent.	203.70
Wine or made-wine of a strength exceeding 22 per cent.	203.70 plus £15.77 for every 1 per cent. or part of 1 per cent. in excess of 22 per cent.

PART II

BEVERAGES OF AN ALCOHOLIC STRENGTH NOT EXCEEDING 5.5 PER CENT.

1 (1) In subsection (2) of section 1 of the ^{M1}Alcoholic Liquor Duties Act 1979 (definition of “spirits”), for the words “subsections (7) and (8)” there shall be substituted the words “subsections (7) to (9)”.

^{F1}(2)

(3) In subsection (5) of that section (definition of “made-wine”), after the word “means” there shall be inserted the words “subject to subsection (10) below”.

(4) After subsection (8) of that section there shall be inserted—

“(9) Any beverage of an alcoholic strength exceeding 1.2 per cent. but not exceeding 5.5 per cent. which is made with spirits and is not of a description specified in an order made by the Treasury by statutory instrument shall be deemed not to be spirits.

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(10) The Treasury may by order made by statutory instrument provide that any beverage of an alcoholic strength exceeding 1.2 per cent. but not exceeding 5.5 per cent. which is made with beer or cider and is of a description specified in the order shall be deemed to be beer or, as the case may be, cider, and not to be made-wine.”

Textual Amendments

F1 Sch. 1 Pt. II para. 1(2) repealed (1.6.1993) by Finance Act 1991 (c. 31, SIF 40:1), ss. 7, 123, **Sch. 19 Pt. II**; S.I. 1993/1152, art. 3, **Sch. 1 Pt. 2**

Marginal Citations

M1 1979 c. 4.

2 (1) In section 45 of that Act (repayment of duty on beer used in the production of other beverages etc.), for the words from “in the production” to the end of paragraph (b) there shall be substituted—

“(a) in the production of any beverage of an alcoholic strength not exceeding 1.2 per cent.;

(b) in the production in an excise warehouse of any beverage of an alcoholic strength exceeding 1.2 per cent. but not exceeding 5.5 per cent.; or

(c) in the manufacture of any such article (other than a beverage) as the Commissioners may determine having regard to its alcoholic content,”

^{F2}(2)

Textual Amendments

F2 Sch. 1 Pt. II para. 2(2) repealed (1.6.1993) by Finance Act 1991 (c. 31, SIF 40:1), ss. 7, 123, **Sch. 19 Pt. II**; S.I. 1993/1152, art. 3, **Sch. 1 Pt. II**

^{F3}3

Textual Amendments

F3 Sch. 1 Pt. II para. 3 repealed (1.6.1993) by Finance Act 1991 (c. 31, SIF 40:1), ss. 7, 123, **Sch. 19 Pt. II**; S.I. 1993/1152, art. 3, **Sch. 1 Pt. 2**

4 After subsection (4) of section 54 of that Act (wine: charge of excise duty) there shall be inserted—

“(4A) A person who, on any premises, produces wine to which section 55A below applies by rendering it sparkling, need not on that account hold an excise licence under subsection (2) above in respect of those premises.”

5 (1) After subsection (4) of section 55 of that Act (made-wine: charge of excise duty), there shall be inserted—

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“(4A) A person who, on any premises, produces made-wine to which section 55A below applies by rendering it sparkling, need not on that account hold an excise licence under subsection (2) above in respect of those premises.”

(2) In subsection (5) of that section, for the words “render any made-wine sparkling” there shall be substituted the words “render sparkling any made-wine other than made-wine to which section 55A below applies”.

6 After section 55 of that Act there shall be inserted—

“55A Wine and made-wine of a strength not exceeding 5.5 per cent.

(1) This section applies to wine and made-wine of a strength exceeding 1.2 per cent. but not exceeding 5.5 per cent.

(2) The Commissioners may by regulations provide that, except in such cases and subject to such conditions as may be specified by or under the regulations, no wine or made-wine to which this section applies may be fortified at any time—

(a) after it leaves the entered or approved premises on which it was produced, or

(b) in the case of wine or made-wine produced outside the United Kingdom, after it is imported into the United Kingdom,

and before it is sold by retail or otherwise supplied for consumption.

(3) Any person who contravenes or fails to comply with any regulation under this section (including any conditions imposed by or under any such regulation) shall be liable on summary conviction to a penalty of level 3 on the standard scale, and the wine or made-wine and all vessels, utensils and materials for fortifying wine or made-wine found in his possession shall be liable to forfeiture.”

7 In section 59 of that Act (rendering imported wine or made-wine sparkling in warehouse), for subsection (1) there shall be substituted—

“(1) Wine or made-wine which—

(a) is imported or is removed to the United Kingdom from the Isle of Man; and

(b) is not wine or made-wine of a strength exceeding 1.2 per cent. but not exceeding 5.5 per cent.,

shall not be rendered sparkling, whether by aeration, fermentation or any other process, except in warehouse in accordance with warehousing regulations.”

8 After subsection (1) of section 60 of that Act (repayment of duty on imported wine or made-wine used in the production of other beverages etc.) there shall be inserted—

“(1A) Any duty chargeable on imported wine or made-wine of a strength not exceeding 1.2 per cent. may be remitted subject to such conditions as the Commissioners may impose.”

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9 Section 63 of that Act (repayment of duty on imported cider used in the production of other beverages etc.) shall be renumbered as subsection (1) of that section and after that provision as so renumbered there shall be inserted—

“(2) Any duty chargeable on imported cider of a strength not exceeding 1.2 per cent. may be remitted subject to such conditions as the Commissioners may impose.”

10 At the end of subsection (1) of section 71 of that Act (penalty for misdescribing liquor as spirits), there shall be added the words “or that the liquor is made with spirits and is a made-wine to which section 55A above applies”.

F411

Textual Amendments
F4 Sch. 1 Pt. II para. 11 repealed (1.6.1993) by Finance Act 1991 (c. 31, SIF 40:1), ss. 7, 123, Sch. 19 Pt. II; S.I. 1993/1152, art. 3, Sch. 1 Pt. 2

12 At the end of subsection (1) of section 73 of that Act (penalty for misdescribing substances as beer), there shall be added the words “or that the substance is made with beer and is a made-wine to which section 55A above applies”.

13 In Schedule 1 to that Act, for the Table of rates of duty there shall be substituted—

“Wine or made-wine of a strength not exceeding 2 per cent.	£ 10.24
Wine or made-wine of a strength exceeding 2 per cent. but not exceeding 3 per cent.	17.07
Wine or made-wine of a strength exceeding 3 per cent. but not exceeding 4 per cent.	23.89
Wine or made-wine of a strength exceeding 4 per cent. but not exceeding 5 per cent.	30.72
Wine or made-wine of a strength exceeding 5 per cent. but not exceeding 5.5 per cent.	37.55
Wine or made-wine of a strength exceeding 5.5 per cent. but not exceeding 15 per cent. and not being sparkling	102.40
Sparkling wine or sparkling made-wine of a strength exceeding 5.5 per cent. but not exceeding 15 per cent.	169.10
Wine or made-wine of a strength exceeding 15 per cent. but not exceeding 18 per cent.	176.60

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Wine or made-wine of a strength exceeding 22 per cent.	203.70plus £15.77 for every 1 per cent. or part of 1 per cent. in excess of 22 per cent.”

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