

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

SCHEDULES

SCHEDULE 1

ALCOHOLIC LIQUOR DUTIES

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.

(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 II para. 1(2) repealed (1.6.1993) by Finance Act 1991 (c. 31, SIF 40:1), ss. 7, 123, Sch. 19 Pt.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.

^{F2}2

Textual Amendments

F2 Sch. 1 para. 2 repealed (1.5.1995) by 1995 c. 4, s. 162, Sch. 29 Pt. 1(2)

^{F3}3

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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 II para. 3 repealed (1.6.1993) by Finance Act 1991 (c. 31, SIF 40:1), ss. 7, 123, Sch. 19 Pt.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—

“(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”.

^{F46}

Textual Amendments

F4 Sch. 1 para. 6 repealed (19.7.2006) by Finance Act 2006 (c. 25), Sch. 26 Pt. 1(1)

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.”

^{F58}

Textual Amendments

F5 Sch. 1 Pt. II para. 8 repealed (1.5.1995 with effect as mentioned in Sch. 29 Pt. I(1) of the repealing Act) by 1995 c. 4, s. 162, Sch. 29, Pt. I, note

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 ^{F6}

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Textual Amendments

F6 Words in [Sch. 1 Pt. II para. 9](#) repealed (1.5.1995 with effect as mentioned in Sch. 29 Pt. I(1) of the repealing Act) by [1995 c. 4, s. 162](#), [Sch. 29, Pt. I\(1\)](#), note

^{F7}10

Textual Amendments

F7 [Sch. 1 para. 10](#) repealed (19.7.2006) by [Finance Act 2006 \(c. 25\)](#), [Sch. 26 Pt. 1\(1\)](#)

^{F8}11

Textual Amendments

F8 [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 18 per cent. but not exceeding 22 per cent. | 203.70 |
| 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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