

Status: Point in time view as at 28/04/2022.

Changes to legislation: There are currently no known outstanding effects for the Alcoholic Liquor Duties Act 1979, SCHEDULE 1. (See end of Document for details)

SCHEDULES

SCHEDULE 1

Section 54.

[^{F1}TABLE OF RATES OF DUTY ON WINE AND MADE-WINE

Textual Amendments

F1 Sch. 1 Table substituted (13.3.2017) by [Finance Act 2017 \(c. 10\), s. 21\(6\)\(7\)](#)

[^{F2}PART 1

WINE OR MADE-WINE OF A STRENGTH NOT EXCEEDING 22%

Textual Amendments

F2 Sch. 1 Table Pt. 1 substituted (retrospective to 1.2.2019) by [Finance Act 2019 \(c. 1\), s. 54\(3\)\(4\)](#)

<i>Description of wine or made-wine</i>	<i>Rates of duty per hectolitre £</i>
Wine or made-wine of a strength not exceeding 4%	91.68
Wine or made-wine of a strength exceeding 4% but not exceeding 5.5%	126.08
Wine or made-wine of a strength exceeding 5.5% but not exceeding 15% and not being sparkling	297.57
Sparkling wine or sparkling made-wine of a strength exceeding 5.5% but less than 8.5%	288.10
Sparkling wine or sparkling made-wine of a strength of at least 8.5% but not exceeding 15%	381.15
Wine or made-wine of a strength exceeding 15% but not exceeding 22%	396.72]

PART 2

WINE OR MADE-WINE OF A STRENGTH EXCEEDING 22%

Description of wine or made-wine

*Rates of duty per
litre of alcohol in*

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	<i>wine or made-wine</i> £
Wine or made-wine of a strength exceeding 22%	28.74]

Interpretation

[^{F3}1 Paragraphs 2 and 3 below apply for the purposes of this Act.

Textual Amendments

F3 Sch. 1 paras. 1-3 substituted for Sch. 1 paras. 1, 2 (27.7.1993 with application in relation to wine and made-wine which is produced in or imported into the United Kingdom, or removed into the United Kingdom from the Isle of Man, on or after that date) by 1993 c. 34, s. 7(1)(2).

- 2
- (1) Wine or made-wine which is for the time being in a closed container is sparkling if, due to the presence of carbon dioxide or any other gas, the pressure in the container, measured at a temperature of 20°C, is not less than 3 bars in excess of atmospheric pressure.
 - (2) Wine or made-wine which is for the time being in a closed container is sparkling regardless of the pressure in the container if the container has a mushroom-shaped stopper (whether solid or hollow) held in place by a tie or fastening.
 - (3) Wine or made-wine which is not for the time being in a closed container is sparkling if it has characteristics similar to those of wine or made-wine which has been removed from a closed container and which, before removal, fell within sub-paragraph (1) above.

Textual Amendments

F3 Sch. 1 paras. 1-3 substituted for Sch. 1 paras. 1, 2 (27.7.1993 with application in relation to wine and made-wine which is produced in or imported into the United Kingdom, or removed into the United Kingdom from the Isle of Man, on or after that date) by 1993 c. 34, s. 7(1)(2).

- 3
- (1) Wine or made-wine shall be regarded as having been rendered sparkling if, as a result of aeration, fermentation or any other process, it either falls within paragraph 2(1) above or takes on such characteristics as are referred to in paragraph 2(3) above.
 - (2) Wine or made-wine which has not previously been rendered sparkling by virtue of sub-paragraph (1) above shall be regarded as having been rendered sparkling if it is transferred into a closed container which has a mushroom-shaped stopper (whether solid or hollow) held in place by a tie or fastening.
 - (3) Wine or made-wine which is in a closed container and has not previously been rendered sparkling by virtue of sub-paragraph (1) or (2) above shall be regarded as having been rendered sparkling if the stopper of its container is exchanged for a stopper of a kind mentioned in sub-paragraph (2) above.]

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Textual Amendments

- F3** Sch. 1 paras. 1-3 substituted for Sch. 1 paras. 1, 2 (27.7.1993 with application in relation to wine and made-wine which is produced in or imported into the United Kingdom, or removed into the United Kingdom from the Isle of Man, on or after that date) by 1993 c. 34, s. 7(1)(2).

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