

Status: Point in time view as at 31/08/1992.

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SCHEDULES

[^{F1}SCHEDULE 1

Section 54.

^{F2}TABLE OF RATES OF DUTY ON WINE AND MADE-WINE

Textual Amendments

- F1** Sch. 1 substituted by Finance Act 1984 (c.43, SIF 40:1), s.1(3)(6), Sch. 1
- F2** Table in Schedule 1 substituted (with effect from 6 p.m. on 10.3.1992) by virtue of Finance Act 1992 (c. 20), s. 1(3)(5), Sch.

<i>Description of wine or made-wine</i>	<i>Rates of duty per hectolitre</i>
	£
Wine or made-wine of a strength not exceeding 2 per cent.	12.60
Wine or made-wine of a strength exceeding 2 per cent. but not exceeding 3 per cent.	20.99
Wine or made-wine of a strength exceeding 3 per cent. but not exceeding 4 per cent.	29.39
Wine or made-wine of a strength exceeding 4 per cent. but not exceeding 5 per cent.	37.80
Wine or made-wine of a strength exceeding 5 per cent. but not exceeding 5.5 per cent.	46.19
Wine or made-wine of a strength exceeding 5.5 per cent. but not exceeding 15 per cent. and not being sparkling	125.96
Sparkling wine or sparkling made-wine of a strength exceeding 5.5 per cent. but not exceeding 15 per cent.	208.00
Wine or made-wine of a strength exceeding 15 per cent. but not exceeding 18 per cent.	217.25
Wine or made-wine of a strength exceeding 18 per cent. but not exceeding 22 per cent.	250.59
Wine or made-wine of a strength exceeding 22 per cent.	250.59plus £19.81 for every 1 per cent. or part of 1 per cent. in excess of 22 per cent.]

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Interpretation

- 1
- (1) Subject to sub-paragraph (3) below, for the purposes of this Act, 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 [^{F3}1.5 bars in excess of atmospheric pressure].
 - (2) For the purposes of this Act, 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.
 - (3) Notwithstanding anything in sub-paragraph (1) above, wine or made-wine which is for the time being in a closed container shall not be regarded as sparkling for the purposes of the rates of duty set out above, if—
 - (a) the container does not have a mushroom-shaped stopper (whether solid or hollow) held in place by a tie or fastening; and
 - (b) the pressure in the container, measured at a temperature of 20_C, is less than 3 bars in excess of atmospheric pressure.

Textual Amendments

F3 Words substituted by [Finance Act 1988 \(c. 39, SIF 40:1\), s. 7](#)

- 2
- For the purposes of this Act, wine or made-wine shall be regarded as having been rendered sparkling if—
- (a) as a result of aeration, fermentation or any other process, it either falls within paragraph 1(1) above or takes on such characteristics as are referred to in paragraph 1(2) above; or
 - (b) being sparkling wine or made-wine which, by virtue only of paragraph 1(3) above, was not chargeable to duty as sparkling wine or made-wine, 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.

VALID FROM 27/07/1993

- [^{F43}
- (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

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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.]

Textual Amendments

F4 Sch. 1 paras. 1-3 substituted (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) for paras. 1, 2 by 1993 c. 34, s. 7(1)(2).

SCHEDULE 2

F5
. . .

Textual Amendments

F5 Sch. 2 repealed by Finance Act 1984 (c. 43, SIF 40:1), s. 128(6), Sch. 23 Pt. I

SCHEDULE 3

Section 92(1).

CONSEQUENTIAL AMENDMENTS

1, 2. F6

Textual Amendments

F6 Sch. 3 paras. 1, 2 repealed by Finance Act 1981 (c. 35, SIF 40:1), s. 139(6), Sch. 19 Pt. III Note I

3, 4. F7

Textual Amendments

F7 Sch. 3 paras. 3, 4 repealed by Weights and Measures Act 1985 (c. 72, SIF 131), s. 98(1), Sch. 13 Pt. II

M^ILicensing Act 1964

Marginal Citations

M1 1964 c. 26.

5 (1) The Licensing Act 1964 shall be amended as provided in this paragraph.

(2) F8

(3) In section 201(1)—

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- [^{F9}(a) in the definition of “sale by retail”, for the words following “section” there shall be substituted the words “4(4) of the Alcoholic Liquor Duties Act 1979”; and]
- (b) in the appropriate place in alphabetical order there shall be inserted the following definition (in place of the definition repealed by this Act)—“wine” means wine or made-wine as defined in section 1 of the Alcoholic Liquor Duties Act 1979.

- (4) In Part II of Schedule 9, in paragraph 4, for the words “section 307 of the Customs and Excise Act 1952)” there shall be substituted the words “section 1 of the Alcoholic Liquor Duties Act 1979)”.

Textual Amendments

- F8** Sch. 3 para. 5(2) repealed by Finance Act 1981 (c. 35, SIF 40:1), s. 139(6), Sch. 19 Pt. III Note 1
F9 Sch. 3 para. (3)(a) repealed (E.W.) by Licensing (Retail Sales) Act 1988 (c. 25, SIF 68A:1), s. 3(b)

Modifications etc. (not altering text)

- C1** The text of Sch. 3 paras. 5 and 9 is in the form in which it was originally enacted: it was not reproduced in Statutes in Force and does not reflect any amendments or repeals which may have been made prior to 1.2.1991.

6, 7. **F10**

Textual Amendments

- F10** Sch. 3 paras. 6, 7 repealed by S.I. 1981/231, Sch. 11

^{M2}Licensing Act (Northern Ireland) 1971

Marginal Citations

- M2** 1971 c. 13(N.I.).

8 (1) **F11**
 (2) **F12**
 (4) **F13**
 (5) **F14**

Textual Amendments

- F11** Sch. 3 para. 8(1) repealed by S.I. 1990/594, (N.I. 6), art. 90(4), Sch. 13
F12 Sch. 3 para. 8(2)(3) repealed by Finance Act 1981 (c. 35, SIF 40:1), s. 139(6), Sch. 19 Pt. III Note 1
F13 Sch. 3 para. 8(4) repealed by S.I. 1990/594, (N.I. 6), art. 90(4), Sch. 13
F14 Sch. 3 para. 8(5) repealed by Finance Act 1981 (c. 35, SIF 40:1), s. 139(6), Sch. 19 Pt. III Note 1

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^{M3}Licensing (Scotland) Act 1976

Marginal Citations

M3 1976 c. 66

9 In section 139(1) of the Licensing (Scotland) Act 1976 the following amendments shall be made, that is to say—

(a) in the definitions of “made-wine” and “wine”, for the words “Customs and Excise Act 1952” there shall be substituted the words “ section 1 of the Alcoholic Liquor Duties Act 1979 ”;

(b) **F15**

Textual Amendments

F15 Sch. 3 para. 9(b) repealed by Finance Act 1981 (c. 35, SIF 40:1), s. 139(6), Sch. 19 Pt. III Note 1

Modifications etc. (not altering text)

C2 The text of Sch. 3 paras. 5 and 9 is in the form in which it was originally enacted: it was not reproduced in Statutes in Force and does not reflect any amendments or repeals which may have been made prior to 1.2.1991.

SCHEDULE 4

Section 92(2).

REPEALS

Modifications etc. (not altering text)

C3 The text of Sch. 4 is in the form in which it was originally enacted: it was not reproduced in Statutes in Force and does not reflect any amendments or repeals which may have been made prior to 1.2.1991.

PART I
ENACTMENTS OF THE PARLIAMENT OF THE UNITED KINGDOM

Chapter	Short title	Extent of repeal
53 & 54 Vict. c. 8. 15 & 16 Geo. 6 & 1 Eliz. 2. c. 44.	The Customs and Inland Revenue Act 1890. The Customs and Excise Act 1952.	Section 31(2). Part IV. Sections 226 to 228. Section 237. Sections 241 to 243. Section 263(3) to (5). In section 307(1), the definitions of “ authorised methylator ”, “ beer ”, “ beer-primer ”, “ brewer ” and “ brewer for sale ”, “ British compounded spirits ”, “ British spirits ”, “ case ”, “ eider ”, “ compounder ”, “ dealer ”, “ distiller ” and “ distillery ”, “ distiller’s warehouse ”, “ gravity ” and “ original gravity ”, “ intoxicating liquor ”, “ justices’ licence ” and “ justices’ on-licence ”, “ licensed methylator ”, “ limited licence to brew beer ”, “ made-wine ”, “ methylated spirits ”, “ producer of wine ”, “ producer of made-wine ”, “ proof ”, “ rectifier ”, “ registered club ”, “ retail ”, “ retailer ”, “ spirits ”, “ spirits of wine ”, “ wholesale ” and “ wine ”. In section 315, paragraphs (c) and (d). In Schedule 10, paragraph 15. Section 2.
1 & 2 Eliz. 2. c. 34.	The Finance Act 1953.	

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Chapter	Short title	Extent of repeal
6 & 7 Eliz. 2. c. 56.	The Finance Act 1958.	Section 6.
7 & 8 Eliz. 2. c. 58.	The Finance Act 1959.	Section 2(1) and (5). Section 3(2), (3), (4) and (5). Section 3.
8 & 9 Eliz. 2. c. 44.	The Finance Act 1960.	Schedule 1. Section 6. Schedule 2.
1963 c. 25.	The Finance Act 1963.	Section 59.
1963 c. 31.	The Weights and Measures Act 1963.	In Schedule 10, paragraph 1(d).
1964 c. 49.	The Finance Act 1964.	Section 1(5). Section 2(5) and (6).
1966 c. 18.	The Finance Act 1966.	In Schedule 2, in paragraph 1, the words from "section 107(1)" to "spirits)" and paragraph 2.
1967 c. 54.	The Finance Act 1967.	Section 1(5). Section 4 except, in subsection (5), paragraphs (a)(i) and (v). Section 6. In Schedule 5, paragraphs 2, 3 and 4. In Schedule 6, paragraphs 1, 3, 4, 7, 8, 9, 10 and 11. In Schedule 9, paragraphs 1 to 6.
1968 c. 44.	The Finance Act 1968.	Section 1(3).
1968 c. 54.	The Theatres Act 1968.	In Schedule 2, the amendment in section 162 of the Customs and Excise Act 1952.
1969 c. 32.	The Finance Act 1969.	Section 1(5)(b).
1970 c. 24.	The Finance Act 1970.	In Schedule 7, paragraph 2. Section 6(1) and (2)(a). Section 7, except subsections (5) and (8).
1972 c. 41.	The Finance Act 1972.	Section 57(3) and (4).
1974 c. 30.	The Finance Act 1974.	Section 4.
1975 c. 45.	The Finance (No. 2) Act 1975.	Sections 9 and 10. Sections 14 and 15. In Schedule 3, paragraphs 3 to 7, 9, 15, 24 to 37, 42, in paragraph 44, subparagraphs (a), (b) and (d) and paragraphs 45 to 47. Schedules 4 and 5. In Schedule 6, paragraphs 5, 6, 7 and 8.
1976 c. 40.	The Finance Act 1976.	Sections 2 and 3. In Schedule 3, paragraphs 1, 5, 7 and 9.
1976 c. 66.	The Licensing (Scotland) Act 1976.	In Schedule 7, paragraphs 3 and 4.
1977 c. 36.	The Finance Act 1977.	Section 1(1) to (5), (8) and (9). Schedules 1 and 2.
1978 c. 42.	The Finance Act 1978.	Section 2. In Schedule 12, paragraphs 1 to 5.

PART II

ENACTMENTS OF THE PARLIAMENT OF NORTHERN IRELAND

Chapter	Short title	Extent of repeal
1959 c. 9 (N.I.).	The Finance Act (Northern Ireland) 1959.	Section 12(1) and (5). Section 13(3) to (5). Section 18(5).
1963 c. 22 (N.I.).	The Finance Act (Northern Ireland) 1963.	Section 19. Section 22(6). Schedule 2.
1967 c. 20 (N.I.).	The Finance Act (Northern Ireland) 1967.	Section 15(1)(b) and (6). Section 17. Section 21(6). In Schedule 2, the amendment in the Finance Act (Northern Ireland) 1959.

PART III

NORTHERN IRELAND INSTRUMENT

Year and Number	Title	Extent of revocation
1976/1214 (N.I. 23).	The Poisons (Northern Ireland) Order 1976.	In Schedule 2, paragraph 1.

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