$S\,C\,H\,E\,D\,U\,L\,E\,S$

SCHEDULE 1

Wine: Rates of Duty

Description of wine	Rates of duty per hectolitre £
	£
Wine of a strength—	
not exceeding 15 per cent.	113.00
exceeding 15 but not exceeding 18 per cent.	145.90
exceeding 18 but not exceeding 22 per cent.	171.70
exceeding 22 per cent.	171·70 plus
	$\pounds 15.19$ for every 1 per cent. or part of 1 per cent. in excess of 22 per cent.;
	each of the above rates of duty being in the case of sparkling wine, increased by $\pounds 24.80$ per hectolitre.

Status:

Point in time view as at 22/07/2004.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1983, SCHEDULE 1.