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*Status: Point in time view as at 25/04/1991.*

*Changes to legislation: There are currently no known outstanding effects for the Finance Act 1985, SCHEDULE 1. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 1

#### TABLE OF RATES OF DUTY ON WINE AND MADE-WINE

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<b>Description of wine or made-wine</b>	<b>Rates of duty per hectolitre £</b>
Wine or made-wine of a strength of less than 15 per cent. and not being sparkling	98.00
Sparkling wine or sparkling made-wine of a strength of less than 15 per cent.	161.80
Wine or made-wine of a strength of not less than 15 per cent. but not exceeding 18 per cent.	169.00
Wine or made-wine of a strength exceeding 18 per cent. but not exceeding 22 per cent.	194.90
Wine or made-wine of a strength exceeding 22 per cent.	194.90 plus £15.77 for every 1 per cent. or part of 1 per cent. in excess of 22 per cent.

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