



Finance Act 1993

1993 CHAPTER 34

PART I

CUSTOMS AND EXCISE AND VALUE ADDED TAX

CHAPTER I

GENERAL

Alcoholic liquor duties

6 Mixing of wine and spirits in excise warehouse

- (1) In subsection (1) of section 58 of the Alcoholic Liquor Duties Act 1979 (mixing of wine and spirits in excise warehouse)—
 - (a) for “6 litres” there shall be substituted “12 litres”,
 - (b) for “except as provided by subsection (2) below” there shall be substituted “by virtue of this section”, and
 - (c) for “23 per cent.” there shall be substituted “22 per cent.”.
- (2) Subsection (2) of that section shall be omitted.
- (3) This section shall apply in relation to mixing done on or after the day on which this Act is passed.