

Status: Point in time view as at 15/03/2018.

Changes to legislation: Finance Act 1994, SCHEDULE 1 is up to date with all changes known to be in force on or before 20 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

SCHEDULES

SCHEDULE 1

Section 1.

TABLE OF RATES OF DUTY ON WINE AND MADE-WINE

“PART I

WINE OR MADE-WINE OF A STRENGTH NOT EXCEEDING 22 PER CENT.

<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.	13.48
Wine or made-wine of a strength exceeding 2 per cent. but not exceeding 3 per cent.	22.46
Wine or made-wine of a strength exceeding 3 per cent. but not exceeding 4 per cent.	31.45
Wine or made-wine of a strength exceeding 4 per cent. but not exceeding 5 per cent.	40.44
Wine or made-wine of a strength exceeding 5 per cent. but not exceeding 5.5 per cent.	49.42
Wine or made-wine of a strength exceeding 5.5 per cent. but not exceeding 15 per cent. and not being sparkling	134.77
Sparkling wine or sparkling made-wine of a strength exceeding 5.5 per cent. but not exceeding 15 per cent.	222.55
Wine or made-wine of a strength exceeding 15 per cent. but not exceeding 22 per cent.	207.33

PART II

WINE OR MADE-WINE OF A STRENGTH EXCEEDING 22 PER CENT.

<i>Description of wine or made-wine</i>	<i>Rates of duty per litre of alcohol in the wine or made-wine</i>
	£

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Wine or made-wine of a strength exceeding 19.81”
22 per cent.

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