Changes to legislation: Finance Act 1994, Section 1 is up to date with all changes known to be in force on or before 27 June 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)



# Finance Act 1994

## **1994 CHAPTER 9**

#### PART I

CUSTOMS AND EXCISE

#### CHAPTER I

**GENERAL** 

Rates of duty

## 1 Wine, made-wine and cider.

- (1) For the Table of rates of duty in Schedule 1 to the M1 Alcoholic Liquor Duties Act 1979 (wine and made-wine) there shall be substituted the Table in Schedule 1 to this Act.
- (2) In section 62(1) of that Act (cider) for "£22.39" there shall be substituted "£22.82".
- (3) This section shall be deemed to have come into force on 1st January 1994.

### **Marginal Citations**

**M1** 1979 c. 4.

#### **Status:**

Point in time view as at 01/04/2015.

## **Changes to legislation:**

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