



# Finance Act 1995

## 1995 CHAPTER 4

### PART I

#### DUTIES OF EXCISE

##### *Alcoholic liquor duties*

### **1 Low-strength wine, made-wine and cider**

- (1) The Alcoholic Liquor Duties Act 1979 shall be amended as follows.
- (2) In section 1 (the alcoholic liquors dutiable under the Act) in subsections (4) and (5) (definitions of “wine” and “made-wine”) after the words “any liquor” there shall in both cases be inserted “which is of a strength exceeding 1.2 per cent and which is”.
- (3) In section 1(6) (definition of “cider”) after the word “strength” there shall be inserted “exceeding 1.2 per cent but”.
- (4) In section 59(1) (prohibition on rendering wine and made-wine sparkling) for paragraph (b) there shall be substituted the following paragraph—
  - “(b) is wine or made-wine of a strength exceeding 5.5 per cent.”.
- (5) Subsections (2) and (4) above—
  - (a) shall apply in relation to liquor imported into, or produced in, the United Kingdom on or after 1st January 1995, and
  - (b) as regards any provision about liquor removed to the United Kingdom from the Isle of Man, shall also apply in relation to liquor so removed on or after that date.
- (6) Subsection (3) above shall apply in relation to liquor imported into, or made in, the United Kingdom on or after 1st January 1995.