



Finance (No. 2) Act 1997

1997 CHAPTER 58

PART II

VALUE ADDED TAX AND EXCISE DUTIES

Alcoholic liquor duties

7 Rate of duty on spirits.

- (1) In section 5 of the ^{M1}Alcoholic Liquor Duties Act 1979 (spirits), for “£18.99” there shall be substituted “ £19.56 ”.
- (2) This section shall come into force on 1st January 1998.

Marginal Citations

M1 1979 c. 4.

Changes to legislation:

There are currently no known outstanding effects for the Finance (No. 2) Act 1997, Section 7.