



Finance Act 2005

2005 CHAPTER 7

PART 1

EXCISE DUTIES

Alcoholic liquor duties

3 Rates of duty on wine and made-wine

- (1) For Part 1 of the Table of rates of duty in Schedule 1 to ALDA 1979 (rates of duty on wine and made-wine) substitute—

“PART 1

WINE AND 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 4 per cent	51.69
Wine or made-wine of a strength exceeding 4 per cent but not exceeding 5.5 per cent	71.07
Wine or made-wine of a strength exceeding 5.5 per cent but not exceeding 15 per cent and not sparkling	167.72
Sparkling wine or sparkling made-wine of a strength exceeding 5.5 per cent but less than 8.5 per cent	166.70

Status: Point in time view as at 20/03/2005.

Changes to legislation: *There are currently no known outstanding effects for the Finance Act 2005, Section 3. (See end of Document for details)*

Sparkling wine or sparkling made-wine of a strength of 8.5 per cent or of a strength exceeding 8.5 per cent but not exceeding 15 per cent	220.54
Wine or made-wine of a strength exceeding 15 per cent but not exceeding 22 per cent	223.62”

(2) This section shall be deemed to have come into force at midnight on 20th March 2005.

Status:

Point in time view as at 20/03/2005.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2005, Section 3.