



Finance Act 1960

1960 CHAPTER 44

PART I

CUSTOMS AND EXCISE

2 Sweets

- (1) There shall be charged on sweets, in lieu of the duty charged under section five of the Finance Act, 1958, a duty of excise at the rate of ten shillings and sixpence per gallon in the case of still sweets, and sixteen shillings and sixpence per gallon in the case of sparkling sweets.
- (2) This section shall have effect as from the fifth day of April, nineteen hundred and sixty.