

STATUTORY INSTRUMENTS

**1979 No. 241**

**The Alcoholic Liquors (Amendment of Enactments Relating to Strength and to Units of Measurement) Order 1979**

*Amendments to the Alcoholic Liquor Duties Act 1979*

37. For Schedule 1 (rates of duty on wine), substitute the following schedule—

“SCHEDULE 1

Section 54

**Wine: Rates of Duty**

<i>Description of wine</i>	<i>Rates of duty per hectolitre</i>
Wine of a strength—	£
not exceeding 15 per cent.	71.49
exceeding 15 but not exceeding 18 per cent.	82.48
exceeding 18 but not exceeding 22 per cent.	97.11
exceeding 22 per cent.	97.11 plus
	£10.44 for every 1 per cent. or part of 1 per cent. in excess of 22 per cent.;
	each of the above rates of duty being, in the case of sparkling wine, increased by £15.72 per hectolitre.”