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STATUTORY INSTRUMENTS

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**1985 No. 403**

The Excise Duty (Wine) (Temporary Relief) Regulations 1985

**3.** These Regulations apply to wine (in these Regulations referred to as “blended wine”) produced in the United Kingdom before 1st July 1985 by the blending or otherwise mixing of two or more wines on which excise duty has been paid or deferred (in these Regulations referred to as “constituent wines”).