

1988 No. 1634 (C. 58)

CUSTOMS AND EXCISE

**The Beverages of an Alcoholic Strength not exceeding 5.5
per cent. (Provisions) (Appointed Day) Order 1988**

Made - - - - 21st September 1988

The Commissioners of Customs and Excise, in exercise of the powers conferred on them by section 1(6) of the Finance Act 1988^(a) and of all other powers enabling them in that behalf, hereby make the following Order:

1. This Order may be cited as the Beverages of an Alcoholic Strength not exceeding 5.5 per cent. (Provisions) (Appointed Day) Order 1988.
2. Section 1(5) of the Finance Act 1988 (with Part II of Schedule 1 to that Act) shall come into force on 1st October 1988.

New King's Beam House
22 Upper Ground
London SE1 9PJ

21st September 1988

P. G. Wilmott
Commissioner of Customs and Excise

EXPLANATORY NOTE

(This note is not part of the Order)

This Order provides for the introduction of new duty bands for wines and made-wines exceeding 1.2 per cent. but not exceeding 5.5 per cent. alcohol by volume, as laid down in section 1(5) of the Finance Act 1988 (with Part II of Schedule 1 to that Act), to come into force from 1st October 1988.