



Finance Act 1981

1981 CHAPTER 35

PART I

CUSTOMS AND EXCISE

^{X1}1 **Spirits, beer, wine, made-wine and cider.**

- (1) ^{F1}
- (2) In section 36 of that Act (excise duty on beer) for “£13.05” and “£0.435” there shall be substituted “ £18.00 ” and “ £0.60 ” respectively.
- (3) ^{F1}
- (5) In section 62(1) of that Act (excise duty on cider) for “£6.05” there shall be substituted “ £7.20 ”.
- (6) This section shall be deemed to have come into force on 11th March 1981.

Editorial Information

- X1** The text of ss. 1, 7, 8, 9(1)(8) is in the form in which it was originally enacted: it was not reproduced in Statutes in Force and, except as specified, does not reflect any amendments or repeals which may have been made prior to 1.2.1991.

Textual Amendments

- F1** S. 1(1)(3)(4) repealed by [Finance Act 1982 \(c. 39, SIF 40:1\)](#), s. 157(6), [Sch. 22 Pt. I](#)

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1981, Section 1.