

SCHEDULES

SCHEDULE 1

WINE AND MADE-WINE

Interpretation

- 1 (1) Subject to sub-paragraph (3) below, for the purposes of this Act, wine or made-wine which is for the time being in a closed container is sparkling if, due to the presence of carbon dioxide or any other gas, the pressure in the container, measured at a temperature of 20° C, is not less than 1 bar in excess of atmospheric pressure.
 - (2) For the purposes of this Act, wine or made-wine which is not for the time being in a closed container is sparkling if it has characteristics similar to those of wine or made-wine which has been removed from a closed container and which, before removal, fell within sub-paragraph (1) above.
 - (3) Notwithstanding anything in sub-paragraph (1) above, wine or made-wine which is for the time being in a closed container shall not be regarded as sparkling for the purposes of the rates of duty set out above, if—
 - (a) the container does not have a mushroom-shaped stopper (whether solid or hollow) held in place by a tie or fastening; and
 - (b) the pressure in the container, measured at a temperature of 20° C, is less than 3 bars in excess of atmospheric pressure.
- 2 For the purposes of this Act, wine or made-wine shall be regarded as having been rendered sparkling if—
 - (a) as a result of aeration, fermentation or any other process, it either falls within paragraph 1(1) above or takes on such characteristics as are referred to in paragraph 1(2) above; or
 - (b) being sparkling wine or made-wine which, by virtue only of 1(3) above, was not chargeable to duty as sparkling wine or made-wine, it is transferred into a closed container which has a mushroom-shaped stopper (whether solid or hollow) held in place by a tie or fastening.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1984, Cross Heading: Interpretation.