

*Changes to legislation: There are currently no known outstanding effects  
for the Finance Act 1984, SCHEDULE 1. (See end of Document for details)*

## SCHEDULES

### SCHEDULE 1

Section 1.

#### WINE AND MADE-WINE

Description of wine or made-wine	Rates of duty per hectolitre
	£
Wine or made-wine of a strength of less than 15 per cent. and not being sparkling	90.50
Sparkling wine or sparkling made-wine of a strength of less than 15 per cent	149.40
Wine or made-wine of a strength of not less than 15 per cent. but not exceeding 18 per cent.	157.50
Wine or made-wine of a strength exceeding 18 per cent. but not exceeding 22 per cent.	183.30
Wine or made-wine of a strength exceeding 22 per cent	183.30 plus £15.48 for every 1 per cent. or part of 1 per cent. in excess of 22 per cent.

#### *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—

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- (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.

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