



Finance Act 1985

1985 CHAPTER 54

PART I

CUSTOMS AND EXCISE AND VALUE ADDED TAX

CHAPTER I

CUSTOMS AND EXCISE

The rates of duty

1 Spirits, beer, wine, made-wine and cider

- (1) In section 5 of the Alcoholic Liquor Duties Act 1979 (excise duty on spirits) for "£15.48" there shall be substituted " £15.77".
- (2) In section 36 of that Act (excise duty on beer) for "£24.00" and "£0.80" there shall be substituted " £25.80 " and " £0.86 " respectively.
- (3) For the Table of rates of duty in Schedule 1 to that Act (wine and made-wine) there shall be substituted the Table in Schedule 1 to this Act.
- (4) With respect to wine or made-wine imported into or produced in the United Kingdom on or after 29th July 1985, Schedule 1 to this Act shall have effect with the substitution—
 - (a) for the words " of less than 15 ", in each place where they occur, of the words " not exceeding 15 "; and
 - (b) for the words " of not less than 15 " of the words " exceeding 15 ".
- (5) In section 62(1) of that Act (excise duty on cider) for "£14.28 " there shall be substituted " £15.80".
- (6) This section and Schedule 1 to this Act shall be deemed to have come into force on 20th March 1985.