



Finance Act 1995

1995 CHAPTER 4

PART I

DUTIES OF EXCISE

Alcoholic liquor duties

1 Low-strength wine, made-wine and cider.

- (1) The ^{MI}Alcoholic Liquor Duties Act 1979 shall be amended as follows.
- (2) In section 1 (the alcoholic liquors dutiable under the Act) in subsections (4) and (5) (definitions of “wine” and “made-wine”) after the words “any liquor” there shall in both cases be inserted “ which is of a strength exceeding 1.2 per cent and which is ”.
- ^{F1}(3)
- (4) In section 59(1) (prohibition on rendering wine and made-wine sparkling) for paragraph (b) there shall be substituted the following paragraph—

“(b) is wine or made-wine of a strength exceeding 5.5 per cent.”.
- (5) Subsections (2) and (4) above—
 - (a) shall apply in relation to liquor imported into, or produced in, the United Kingdom on or after 1st January 1995, and
 - (b) as regards any provision about liquor removed to the United Kingdom from the Isle of Man, shall also apply in relation to liquor so removed on or after that date.
- (6) Subsection (3) above shall apply in relation to liquor imported into, or made in, the United Kingdom on or after 1st January 1995.

*Changes to legislation: There are currently no known outstanding effects
for the Finance Act 1995, Section 1. (See end of Document for details)*

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Textual Amendments

F1 S. 1(3) omitted (1.9.2010) by virtue of [The Alcoholic Liquor Duties \(Definition of Cider\) Order 2010](#) (S.I. 2010/1914), arts. 1(2), **3(b)** (with art. 1(3))

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Marginal Citations

M1 1979 c. 4.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1995, Section 1.