



Finance Act 2000

2000 CHAPTER 17

PART I

EXCISE DUTIES

Alcoholic liquor duties

3 Rates of duty on wine and made-wine.

- (1) For Part I of the Table of rates of duty in Schedule 1 to the ^{M1}Alcoholic Liquor Duties Act 1979 (wine and made-wine) substitute—

“PART I

WINE OR MADE-WINE OF A STRENGTH NOT EXCEEDING 22 PER CENT.

<i>Description of wine or made-wine</i>	<i>Rates of duty per hectolitre</i>
	£
Wine or made-wine of a strength not exceeding 4 per cent.	47.58
Wine or made-wine of a strength exceeding 4 per cent. but not exceeding 5.5 per cent.	65.42
Wine or made-wine of a strength exceeding 5.5 per cent. but not exceeding 15 per cent. and not being sparkling	154.37
Sparkling wine or sparkling made-wine of a strength exceeding 5.5 per cent. but less than 8.5 per cent.	166.70

Changes to legislation: There are currently no known outstanding effects
for the Finance Act 2000, Section 3. (See end of Document for details)

Sparkling wine or sparkling made-wine of 220.54
a strength of 8.5 per cent. or of a strength
exceeding 8.5 per cent. but not exceeding 15
per cent.

Wine or made-wine of a strength exceeding 205.82”
15 per cent. but not exceeding 22 per cent.

(2) This section shall be deemed to have come into force on 1st April 2000.

Marginal Citations

M1 1979 c. 4.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2000, Section 3.