



Finance Act 1920

1920 CHAPTER 18

PART I

CUSTOMS AND EXCISE

7 Increased duties on wine

- (1) In lieu of the duties of customs payable on wine imported into Great Britain and Ireland, there shall, as from the twentieth day of April nineteen hundred and twenty, be charged, levied, and paid, subject as hereinafter provided, the following duties (that is to say) :—

	£	s.	d.
Wine—			
Not exceeding 30 degrees of proof spirit, the gallon	0	2	6
Exceeding 30 but not exceeding 42 degrees of proof spirit, the gallon	0	6	0
And for every degree, or fraction of a degree, beyond the highest above charged, an additional duty, the gallon	0	0	6
Sparkling wine in bottle, an	0	5	0

Status: This is the original version (as it was originally enacted).

	£	s.	d.
additional duty, the gallon			
Still wine in bottle, an additional duty, the gallon	0	2	0

and in the case of sparkling wine in addition to the above duties a duty equal to thirty-three and one-third per cent. of the value of the wine.

- (2) This section shall have effect subject to the provisions of section eight of the Finance Act, 1919, and as though the Second Schedule to that Act provided that the preferential rate of duty as respects the ad valorem duty on sparkling wine were two-thirds of the full rate of that duty.
- (3) Subsection (2) of section eight of the Customs and Inland Revenue Act, 1890 (which provides that wine rendered sparkling in warehouse is to be deemed to be sparkling wine for the purpose of a certain duty imposed on sparkling wine), shall apply for the purpose of the ad valorem duty imposed on sparkling wine by this section as it applies for the purpose of any other duty imposed on such wine.
- (4) In this section the word " wine " includes the lees of wine.