



Finance Act 1982

1982 CHAPTER 39

PART I

CUSTOMS AND EXCISE

1 Duties on spirits, beer, wine, made-wine and cider.

(1) In section 5 of the ^{M1}Alcoholic Liquor Duties Act 1979 (excise duty on spirits) for the words from “at the rates” to the end of the section there shall be substituted the words “ at the rate of £14.47 per litre of alcohol in the spirits ”.

(2) In section 36 of that Act (excise duty on beer) for “£18.00” and “£0.60” there shall be substituted “ £20.40 ” and “ £0.68 ” respectively.

^{F1}(3)

(4) ^{F2}

(5) In section 62(1) of that Act (excise duty on cider) for “£7.20” there shall be substituted “ £8.16 ”.

(6) This section shall be deemed to have come into force on 10th March 1982.

Textual Amendments

F1 S. 1(3) repealed (21.7.2008) by [Statute Law \(Repeals\) Act 2008 \(c. 12\), Sch. 1 Pt. 8](#)

F2 S. 1(4) repealed by [Finance Act 1984 \(c. 43, SIF 40:1\), s. 128\(6\), Sch. 23 Pt. I](#)

Modifications etc. (not altering text)

C1 Part of the text of s. 1 is in the form in which it was originally enacted: it was not reproduced in Statutes in Force and, except as specified, does not reflect any amendments or repeals which may have been made prior to 1.2.1991

Marginal Citations

M1 1979 c. 4

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1982, Section 1.