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*Changes to legislation: There are currently no known outstanding effects for the Finance Act 1988, Paragraph 1. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 1

#### ALCOHOLIC LIQUOR DUTIES

##### PART II

###### BEVERAGES OF AN ALCOHOLIC STRENGTH NOT EXCEEDING 5.5 PER CENT.

- 1 (1) In subsection (2) of section 1 of the <sup>M1</sup>Alcoholic Liquor Duties Act 1979 (definition of “spirits”), for the words “subsections (7) and (8)” there shall be substituted the words “subsections (7) to (9)”.

<sup>F1</sup>(2) . . . . .

- (3) In subsection (5) of that section (definition of “made-wine”), after the word “means” there shall be inserted the words “subject to subsection (10) below”.

- (4) After subsection (8) of that section there shall be inserted—

“(9) Any beverage of an alcoholic strength exceeding 1.2 per cent. but not exceeding 5.5 per cent. which is made with spirits and is not of a description specified in an order made by the Treasury by statutory instrument shall be deemed not to be spirits.

(10) The Treasury may by order made by statutory instrument provide that any beverage of an alcoholic strength exceeding 1.2 per cent. but not exceeding 5.5 per cent. which is made with beer or cider and is of a description specified in the order shall be deemed to be beer or, as the case may be, cider, and not to be made-wine.”

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##### Textual Amendments

**F1** Sch. 1 Pt. II para. 1(2) repealed (1.6.1993) by Finance Act 1991 (c. 31, SIF 40:1), ss. 7, 123, **Sch. 19 Pt. II**; S.I. 1993/1152, art. 3, **Sch. 1 Pt. 2**

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##### Marginal Citations

**M1** 1979 c. 4.

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