



Finance Act 1988

1988 CHAPTER 39

PART I

CUSTOMS AND EXCISE

Duties of excise: other provisions

7 Meaning of “sparkling” in relation to wine and made-wine.

In Schedule 1 to the ^{M1} Alcoholic Liquor Duties Act 1979 (wine and made-wine), in paragraph 1(1) under the heading “Interpretation” (meaning of “sparkling”), for the words “1 bar in excess of atmospheric pressure” there shall be substituted the words “1.5 bars in excess of atmospheric pressure”.

Marginal Citations

M1 1979 c. 4.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1988, Section 7.