



# Finance Act 1989

## 1989 CHAPTER 26

### PART I

#### CUSTOMS AND EXCISE, VALUE ADDED TAX AND CAR TAX

### CHAPTER I

#### CUSTOMS AND EXCISE

#### *Alcoholic liquor duties*

#### <sup>F1</sup> 3 **Original gravity of beer.**

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#### **Textual Amendments**

**F1** S. 3 repealed (1.6.1993) by [Finance Act 1991 \(c. 31, SIF 40:1\)](#), ss. 7, 123, [Sch. 19 Pt.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](#) (with arts. 4-8)

#### **4 Blending made-wines etc.**

- (1) Section 55 of the Alcoholic Liquor Duties Act 1979 (charge of excise duty on made-wine) shall be amended as follows.
- (2) In subsection (5) (which, where certain conditions are satisfied, lifts the requirement to hold a licence for premises where made-wine is produced), after paragraph (d) there shall be added “and
  - (e) he does not blend or otherwise mix—
    - (i) two or more made-wines, or
    - (ii) one or more made-wines and one or more wines,

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**Changes to legislation:** There are currently no known outstanding effects for the Finance Act 1989, Cross Heading: Alcoholic liquor duties. (See end of Document for details)

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so as to produce made-wine the rate of duty applicable to which is higher than the rate applicable to at least one of the constituent liquors. ”

(3) After subsection (5) there shall be inserted—

“(5A) For the purposes of subsection (5) above—

- (a) the rate of duty applicable to any made-wine is that which is or would be chargeable under subsection (1) above on its importation into the United Kingdom; and
- (b) the rate of duty applicable to any wine is that which is or would be chargeable under subsection (1) of section 54 above on its importation into the United Kingdom.”

(4) This section shall have effect in relation to the blending or other mixing of made-wines, or of made-wines and wines, on or after the day on which this Act is passed.

## 5 Description as beer.

Section 73 of the <sup>M1</sup>Alcoholic Liquor Duties Act 1979(which prohibits anyone from describing as beer any substance on which beer duty has not been paid) shall cease to have effect.

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### Marginal Citations

M1 1979 c. 4.

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