



Finance Act 1993

1993 CHAPTER 34

PART I

CUSTOMS AND EXCISE AND VALUE ADDED TAX

CHAPTER I

GENERAL

Alcoholic liquor duties

1 Rates of duty.

- (1) In section 36 of the ^{M1}Alcoholic Liquor Duties Act 1979 (beer), as that section has effect apart from section 7(1) of the ^{M2}Finance Act 1991, for “£1.108” there shall be substituted “£1.163”.
- (2) For the Table of rates of duty in Schedule 1 to that Act (wine and made-wine) there shall be substituted the Table in Schedule 1 to this Act.
- (3) In section 62(1) of that Act (cider) for “£21.32” there shall be substituted “£22.39”.
- (4) This section shall be deemed to have come into force at 6 o'clock in the evening of 16th March 1993.

Commencement Information

II S. 1 in force at 6 p.m. on 16.3.1993 see s. 1(4)

Marginal Citations

M1 1979 c. 4.

M2 1991 c. 31.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1993, Section 1.