



Finance Act 2012

2012 CHAPTER 14

PART 6

EXCISE DUTIES

Alcoholic liquor duties

186 Rates of alcoholic liquor duties

- (1) ALDA 1979 is amended as follows.
- (2) In section 5 (rate of duty on spirits), for “£25.52” substitute “ £26.81 ”.
- (3) In section 36(1AA) (rates of general beer duty)—
 - (a) in paragraph (za) (rate of duty on lower strength beer), for “£9.29” substitute “ £9.76 ”, and
 - (b) in paragraph (a) (standard rate of duty on beer), for “£18.57” substitute “ £19.51 ”.
- (4) In section 37(4) (rate of high strength beer duty), for “£4.64” substitute “ £4.88 ”.
- (5) In section 62(1A) (rates of duty on cider)—
 - (a) in paragraph (a) (rate of duty per hectolitre on sparkling cider of a strength exceeding 5.5 per cent), for “£233.55” substitute “ £245.32 ”,
 - (b) in paragraph (b) (rate of duty per hectolitre on cider of a strength exceeding 7.5 per cent which is not sparkling cider), for “£53.84” substitute “ £56.55 ”, and
 - (c) in paragraph (c) (rate of duty per hectolitre in any other case), for “£35.87” substitute “ £37.68 ”.
- (6) For the table in Schedule 1 substitute—

Changes to legislation: There are currently no known outstanding effects for the Finance Act 2012, Cross Heading: Alcoholic liquor duties. (See end of Document for details)

“TABLE OF RATES OF DUTY ON WINE AND MADE-WINE

PART 1

WINE OR MADE-WINE OF A STRENGTH NOT EXCEEDING 22 PER CENT

| <i>Description of wine or made-wine</i> | <i>Rates of duty per hectolitre £</i> |
|---|---------------------------------------|
| Wine or made-wine of a strength not exceeding 4 per cent | 78.07 |
| Wine or made-wine of a strength exceeding 4 per cent but not exceeding 5.5 per cent | 107.36 |
| Wine or made-wine of a strength exceeding 5.5 per cent but not exceeding 15 per cent and not being sparkling | 253.39 |
| Sparkling wine or sparkling made-wine of a strength exceeding 5.5 per cent but less than 8.5 per cent | 245.32 |
| Sparkling wine or sparkling made-wine of a strength of 8.5 per cent or of a strength exceeding 8.5 per cent but not exceeding 15 per cent | 324.56 |
| Wine or made-wine of a strength exceeding 15 per cent but not exceeding 22 per cent | 337.82 |

PART 2

WINE OR MADE-WINE OF A STRENGTH EXCEEDING 22 PER CENT

| <i>Description of wine or made-wine</i> | <i>Rates of duty per litre of alcohol in wine or made-wine £</i> |
|---|--|
| Wine or made-wine of a strength exceeding 22 per cent | 26.81”. |

(7) The amendments made by this section are treated as having come into force on 26 March 2012.

187 Repeal of drawback on British compounds and spirits of wine

- (1) Section 22 of ALDA 1979 (drawback on British compounds and spirits of wine) is repealed.
- (2) In consequence of the provision made by subsection (1), omit the following provisions—
 - (a) in Schedule 1 to the Isle of Man Act 1979, paragraph 29;
 - (b) in Schedule 8 to FA 1981, paragraph 16;
 - (c) in Schedule 4 to FA 1994, paragraph 24;

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- (d) in Schedule 5 to that Act, paragraph 3(1)(ha);
- (e) in Schedule 42 to FA 2008, paragraph 2(2).

Changes to legislation:

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Alcoholic liquor duties.