



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, Section 186. (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.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2012, Section 186.