



Alcoholic Liquor Duties Act 1979

1979 CHAPTER 4

PART III

BEER

[^{F1}Charge of excise duty: high strength beer

Textual Amendments

F1 S. 37 and cross-heading inserted (19.7.2011) by [Finance Act 2011 \(c. 11\)](#), [Sch. 1 para. 1](#)

37 High strength beer duty

- (1) A duty of excise is charged on high strength beer—
 - (a) imported into the United Kingdom, or
 - (b) produced in the United Kingdom,on or after 1 October 2011.
- (2) “High strength beer” means beer which is of a strength exceeding 7.5 per cent.
- (3) The duty charged by subsection (1) is referred to in this Act as “high strength beer duty”.
- (4) High strength beer duty is charged at [^{F2}£5.69] per hectolitre per cent of alcohol in the beer.
- (5) Subject to the provisions of this Act—
 - (a) the high strength beer duty on beer produced in, or imported into, the United Kingdom is to be charged and paid, and
 - (b) the amount chargeable in respect of any such duty is to be determined and becomes due,

in accordance with regulations under section 49 and with any regulations under section 1 of the Finance (No. 2) Act 1992.]

Status: Point in time view as at 01/04/2020.

Changes to legislation: There are currently no known outstanding effects for the Alcoholic Liquor Duties Act 1979, Cross Heading: Charge of excise duty: high strength beer. (See end of Document for details)

Textual Amendments

F2 Sum in s. 37(4) substituted (13.3.2017) by [Finance Act 2017 \(c. 10\), s. 21\(4\)\(7\)](#)

F3 **38**

Textual Amendments

F3 S. 38 repealed (1.6.1993) by [Finance Act 1991 \(c. 31, SIF 40:1\), ss. 7\(4\)\(5\), 123, Sch. 2 para. 6, Sch. 19 Pt.II](#); S.I. 1993/1152, art. 3(2), [Sch. 1 Pt. II](#).

F4 **39**

Textual Amendments

F4 S. 39 repealed (1.6.1993) by [Finance Act 1991 \(c. 31, SIF 40:1\), ss. 7\(4\)\(5\), 123, Sch. 2 para. 6, Sch. 19 Pt.II](#); S.I. 1993/1152, art. 3(2), [Sch. 1 Pt. II](#).

F5 **40**

Textual Amendments

F5 S. 40 repealed (1.6.1993) by [Finance Act 1991 \(c. 31, SIF 40:1\), ss. 7\(4\)\(5\), 123, Sch. 2 para. 7, Sch. 19 Pt.II](#); S.I. 1993/1152, art. 3(2), [Sch.1 Pt. II](#).

Status:

Point in time view as at 01/04/2020.

Changes to legislation:

There are currently no known outstanding effects for the Alcoholic Liquor Duties Act 1979,
Cross Heading: Charge of excise duty: high strength beer.