

# 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,

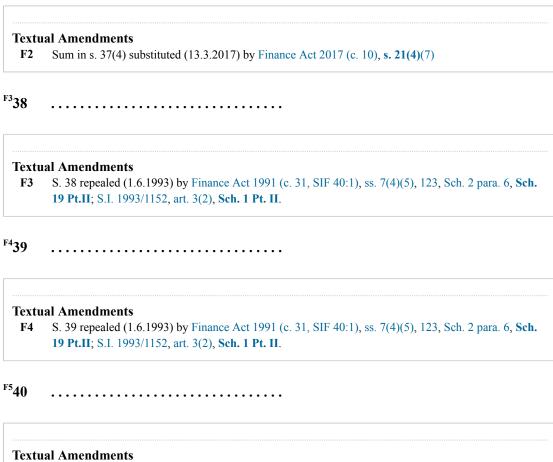
on or after 1 October 2011.

- (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#### Status: Point in time view as at 01/04/2020.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)



F5 S. 40 repealed (1.6.1993) by Finance Act 1991 (c. 31, SIF 40:1), ss. 7(4)(5), 123, Sch. 2 para. 7, Sch. 19 Pt.II; S.I. 1993/1152, art. 3(2), Sch.1 Pt.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

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# **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.