



# Finance Act 1996

## 1996 CHAPTER 8

### PART I

#### EXCISE DUTIES

##### *Alcoholic liquor duties*

#### **1 Spirits: rate of duty.**

- (1) In section 5 of the <sup>M1</sup>Alcoholic Liquor Duties Act 1979 (spirits), for “£20.60” there shall be substituted “ £19.78 ”.
- (2) This section shall be deemed to have come into force at 6 o’clock in the evening of 28th November 1995.

#### **Marginal Citations**

M1 1979 c. 4.

#### **2 Wine and made-wine: rates.**

- (1) In the Table of rates of duty in Schedule 1 to the Alcoholic Liquor Duties Act 1979 (wine and made-wine)—
  - (a) in Part I of the Table for “200.64”, where it appears as the rate for wine or made-wine of a strength exceeding 15 per cent. but not exceeding 22 per cent., there shall be substituted “ 187.24 ”; and
  - (b) in Part II of that Table (wine or made-wine of a strength exceeding 22 per cent.), for “20.60” there shall be substituted “ 19.78 ”.
- (2) Paragraph (a) of subsection (1) above shall be deemed to have come into force on 1st January 1996 and paragraph (b) shall be deemed to have come into force at 6 o’clock in the evening of 28th November 1995.

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*Status: Point in time view as at 01/10/1996.*

**Changes to legislation:** *There are currently no known outstanding effects for the Finance Act 1996, Cross Heading: Alcoholic liquor duties. (See end of Document for details)*

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### 3 Cider: rate of duty.

- (1) In subsection (1) of section 62 of the <sup>M2</sup>Alcoholic Liquor Duties Act 1979 (cider), for “rate of £23.78 per hectolitre” there shall be substituted “ rates shown in subsection (1A) below.”
- (2) After that subsection there shall be inserted the following subsection—

“(1A) The rates at which the duty shall be charged are—

  - (a) £35.67 per hectolitre in the case of cider of a strength exceeding 7.5 per cent.; and
  - (b) £23.78 per hectolitre in any other case.”
- (3) This section shall come into force on 1st October 1996.

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#### Marginal Citations

M2 1979 c. 4.

**Status:**

Point in time view as at 01/10/1996.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1996, Cross Heading:  
Alcoholic liquor duties.