



Finance (No. 2) Act 1997

1997 CHAPTER 58

PART II

VALUE ADDED TAX AND EXCISE DUTIES

Alcoholic liquor duties

10 Rates of duty on cider.

(1) In section 62 of the Alcoholic Liquor Duties Act 1979 (cider), for subsection (1A) there shall be substituted—

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

- (a) £37.54 per hectolitre in the case of sparkling cider of a strength exceeding 5.5 per cent.;
- (b) £36.74 per hectolitre in the case of cider of a strength exceeding 7.5 per cent. which is not sparkling cider; and
- (c) £24.49 per hectolitre in any other the case.”

(2) This section shall come into force on 1st January 1998.

Changes to legislation:

There are currently no known outstanding effects for the Finance (No. 2) Act 1997, Section 10.