



# Finance Act 1998

## 1998 CHAPTER 36

### PART I

#### EXCISE DUTIES

##### *Alcoholic liquor duties*

VALID FROM 01/01/1999

#### **1 Rate of duty on beer.**

- (1) In section 36(1) of the <sup>M1</sup>Alcoholic Liquor Duties Act 1979 (rate of duty on beer), for “£11.14” there shall be substituted “ £11.50 ”.
- (2) This section shall come into force on 1st January 1999.

#### **Marginal Citations**

**M1** 1979 c. 4.

#### **2 Adjustment of rates of duty on sparkling liquors.**

- (1) The <sup>M2</sup>Alcoholic Liquor Duties Act 1979 shall be amended as follows.
- (2) In Part I of the Table of rates of duty in Schedule 1, in column 2 of the fourth entry (rate of duty per hectolitre on sparkling wine or made-wine of a strength exceeding 5.5 per cent. but less than 8.5 per cent.), for “201.50” there shall be substituted “ 161.20 ”.
- (3) In section 62(1A)(a) (rate of duty per hectolitre on sparkling cider of a strength exceeding 5.5 per cent.), for “£37.54” there shall be substituted “ £45.05 ”.

*Status: Point in time view as at 17/03/1998. This version of this cross heading contains provisions that are not valid for this point in time.*  
**Changes to legislation:** There are currently no known outstanding effects for the Finance Act 1998, Cross Heading: Alcoholic liquor duties. (See end of Document for details)

- (4) This section shall be deemed to have come into force at 6 o'clock in the evening of 17th March 1998.

**Marginal Citations**

**M2** 1979 c. 4.

VALID FROM 01/01/1999

**3 Rates of duty on wine and made-wine.**

- (1) For Part I of the Table of rates of duty in Schedule 1 to the <sup>M3</sup>Alcoholic Liquor Duties Act 1979 (wine and made-wine of a strength not exceeding 22 per cent.) there shall be substituted—

**“PART I**

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>
	<b>£</b>
Wine or made-wine of a strength not exceeding 4 per cent.	46.01
Wine or made-wine of a strength exceeding 4 per cent. but not exceeding 5.5 per cent.	63.26
Wine or made-wine of a strength exceeding 5.5 per cent. but not exceeding 15 per cent. and not being sparkling	149.28
Sparkling wine or sparkling made-wine of a strength exceeding 5.5 per cent. but less than 8.5 per cent.	161.20
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.	213.27
Wine or made-wine of a strength exceeding 15 per cent. but not exceeding 22 per cent.	199.03

- (2) This section shall come into force on 1st January 1999.”

**Marginal Citations**

**M3** 1979 c. 4.

*Status:* Point in time view as at 17/03/1998. This version of this cross heading contains provisions that are not valid for this point in time.  
*Changes to legislation:* There are currently no known outstanding effects for the Finance Act 1998, Cross Heading: Alcoholic liquor duties. (See end of Document for details)

VALID FROM 01/01/1999

#### 4 Rates of duty on cider.

- (1) In section 62(1A) of the <sup>M4</sup>Alcoholic Liquor Duties Act 1979 (rates of duty on cider), for paragraphs (b) and (c) there shall be substituted the following paragraphs—
- “(b) £37.92 per hectolitre in the case of cider of a strength exceeding 7.5 per cent. which is not sparkling cider; and
- (c) £25.27 per hectolitre in any other case.”
- (2) This section shall come into force on 1st January 1999.

#### Marginal Citations

M4 1979 c. 4.

VALID FROM 31/07/1998

#### 5 Drawback of excise duty on beer.

- (1) Section 42 of the <sup>M5</sup>Alcoholic Liquor Duties Act 1979 (drawback on exportation, shipment as stores etc.) shall cease to have effect.
- (2) Subsection (1) above shall come into force on such day as the Commissioners of Customs and Excise may by order made by statutory instrument appoint.

#### Commencement Information

II S. 5 partly in force at 31.7.1998 see s. 5(2).

#### Marginal Citations

M5 1979 c. 4.

**Status:**

Point in time view as at 17/03/1998. This version of this cross heading contains provisions that are not valid for this point in time.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1998, Cross Heading: Alcoholic liquor duties.