



# Finance Act 2000

## 2000 CHAPTER 17

### PART I

#### EXCISE DUTIES

##### *Alcoholic liquor duties*

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

- (1) In section 36(1) of the Alcoholic Liquor Duties Act 1979 (rate of duty on beer), for “£11.50” substitute “£11.89”.
- (2) This section shall be deemed to have come into force on 1st April 2000.

#### **2 Rates of duty on cider**

- (1) In section 62(1A) of the Alcoholic Liquor Duties Act 1979 (rates of duty on cider)—
  - (a) in paragraph (a) (rate of duty per hectolitre in the case of sparkling cider of a strength exceeding 5.5 per cent.), for “£161.20” substitute “£166.70”;
  - (b) in paragraph (b) (rate of duty per hectolitre in the case of cider of a strength exceeding 7.5 per cent. which is not sparkling cider), for “£37.92” substitute “£39.21”; and
  - (c) in paragraph (c) (rate of duty per hectolitre in any other case), for “£25.27” substitute “£26.13”.
- (2) This section shall be deemed to have come into force on 1st April 2000.

#### **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 Alcoholic Liquor Duties Act 1979 (wine and made-wine) substitute—

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*Status: This is the original version (as it was originally enacted).*

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**“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>
	£
Wine or made-wine of a strength not exceeding 4 per cent.	47.58
Wine or made-wine of a strength exceeding 4 per cent. but not exceeding 5.5 per cent.	65.42
Wine or made-wine of a strength exceeding 5.5 per cent. but not exceeding 15 per cent. and not being sparkling	154.37
Sparkling wine or sparkling made-wine of a strength exceeding 5.5 per cent. but less than 8.5 per cent.	166.70
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.	220.54
Wine or made-wine of a strength exceeding 15 per cent. but not exceeding 22 per cent.	205.82”

(2) This section shall be deemed to have come into force on 1st April 2000.