



Finance Act 2002

2002 CHAPTER 23

PART 1

EXCISE DUTIES

Alcoholic liquor duties

2 Rates of duty on cider

- (1) In section 62(1A) of the Alcoholic Liquor Duties Act 1979 (c. 4) (rates of duty on cider)—
 - (a) in paragraph (b) (rate of duty per hectolitre in the case of cider of a strength exceeding 7.5 per cent that is not sparkling cider), for “£39.21” substitute “£38.43”;
 - (b) in paragraph (c) (rate of duty per hectolitre in any other case), for “£26.13” substitute “£25.61”.
- (2) This section shall be deemed to have come into force on 28th April 2002.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2002, Section 2.