

FINANCE ACT 2009

EXPLANATORY NOTES

INTRODUCTION

Section 11: Rates of Duty on Alcoholic Liquor

Details of the Section

2. Subsection (2) increases the rate of excise duty for spirits in section 5 of Alcoholic Liquor Duties Act 1979 (ALDA) from £21.35 to £22.64.
3. Subsection (3) increases the rate of excise duty for beer, other than small brewery beer, in section 36(1AA)(a) of ALDA from £14.96 to £16.47.
4. Subsection (4)(a) increases the rate of excise duty for sparkling cider of a strength exceeding 5.5 per cent in section 62(1A)(a) of ALDA from £188.10 to £207.20.
5. Subsection (4)(b) increases the rate of excise duty for still cider of a strength exceeding 7.5 per cent in section 62(1A) (b) of ALDA from £43.37 to £47.77.
6. Subsection (4)(c) increases the rate of excise duty for all other ciders in section 62(1A) (c) of ALDA from £28.90 to £31.83.
7. Subsection (5) provides for the replacement of Parts 1 and 2 of the Table of rates of duty on wine and made-wine in Schedule 1 to ALDA with new Parts 1 and 2, showing the following rates of duty per hectolitre:
 - a. wine or made-wine of a strength not exceeding 4 per cent: £65.94.
 - b. wine or made-wine of a strength exceeding 4 per cent but not exceeding 5.5 per cent: £90.68.
 - c. wine or made-wine of a strength exceeding 5.5 per cent but not exceeding 15 per cent and not being sparkling: £214.02.
 - d. sparkling wine or sparkling made-wine of a strength exceeding 5.5 per cent but less than 8.5 per cent: £207.20.
 - e. sparkling wine or sparkling made-wine of a strength of 8.5 per cent or more, but not exceeding 15 per cent: £274.13.
 - f. wine or made-wine of a strength exceeding 15 per cent but not exceeding 22 per cent: £285.33.
 - g. wine or made-wine of a strength exceeding 22 per cent: £22.64 per litre.
8. Subsection (6) provides for The Alcoholic Liquor Duties (Surcharges) and Tobacco Products Duty Order 2008 as it relates to excise duty on alcoholic liquors and the Alcoholic Liquor (Surcharge on Spirits Duty) Order, to be revoked.