



# Finance Act 2009

## 2009 CHAPTER 10

### PART 1

#### CHARGES, RATES, ALLOWANCES, ETC

##### *Alcohol and tobacco duties*

#### **11 Rates of alcoholic liquor duty**

- (1) ALDA 1979 is amended as follows.
- (2) In section 5 (rate of duty on spirits), for “£21.35” substitute “£22.64”.
- (3) In section 36(1AA)(a) (standard rate of duty on beer), for “£14.96” substitute “£16.47”.
- (4) In section 62(1A) (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 “£188.10” substitute “£207.20”,
  - (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 “£43.37” substitute “£47.77”, and
  - (c) in paragraph (c) (rate of duty per hectolitre in any other case), for “£28.90” substitute “£31.83”.
- (5) For the table in Schedule 1 substitute—

*Status: This is the original version (as it was originally enacted).*

“TABLE OF RATES OF DUTY ON WINE AND MADE-WINE

**PART 1**

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	65.94
Wine or made-wine of a strength exceeding 4 per cent but not exceeding 5.5 per cent	90.68
Wine or made-wine of a strength exceeding 5.5 per cent but not exceeding 15 per cent and not being sparkling	214.02
Sparkling wine or sparkling made-wine of a strength exceeding 5.5 per cent but less than 8.5 per cent	207.20
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	274.13
Wine or made-wine of a strength exceeding 15 per cent but not exceeding 22 per cent	285.33

**PART 2**

WINE OR MADE-WINE OF A STRENGTH EXCEEDING 22 PER CENT

<i>Description of wine or made-wine</i>	<i>Rates of duty per litre of alcohol in wine or made-wine</i> £
Wine or made-wine of a strength exceeding 22 per cent	22.64.”

(6) The following are revoked—

- (a) the Alcoholic Liquor Duties (Surcharges) and Tobacco Products Duty Order 2008 (S.I. 2008/3026), so far as relating to excise duty on alcoholic liquors, and
- (b) the Alcoholic Liquor (Surcharge on Spirits Duty) Order 2008 (S.I. 2008/3062).

- (7) The amendments made by this section are treated as having come into force on 23 April 2009.