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*Status: Point in time view as at 19/07/2011.*

*Changes to legislation: Finance Act 2011, Section 15 is up to date with all changes known to be in force on or before 03 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)*

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# Finance Act 2011

## 2011 CHAPTER 11

### PART 1

#### CHARGES, RATES, ALLOWANCES ETC

##### *Alcohol duties*

#### **15 New high strength beer duty**

- (1) Schedule 1 contains provision for and in connection with a duty of excise on high strength beer.
- (2) The Commissioners for Her Majesty's Revenue and Customs are responsible for the collection and management of that duty.

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