



Finance Act 2013

2013 CHAPTER 29

PART 4 U.K.

EXCISE DUTIES AND OTHER TAXES

Alcohol

180 Rates of alcoholic liquor duties U.K.

- (1) ALDA 1979 is amended as follows.
- (2) In section 5 (rate of duty on spirits), for “£26.81” substitute “ £28.22 ”.
- (3) In section 36(1AA) (rates of general beer duty)—
 - (a) in paragraph (za) (rate of duty on lower strength beer), for “£9.76” substitute “ £9.17 ”, and
 - (b) in paragraph (a) (standard rate of duty on beer), for “£19.51” substitute “ £19.12 ”.
- (4) In section 37(4) (rate of high strength beer duty), for “£4.88” substitute “ £5.09 ”.
- (5) In section 62(1A) (rates of duty on cider)—
 - (a) in paragraph (a) (rate of duty per hectolitre on sparkling cider of a strength exceeding 5.5 per cent), for “£245.32” substitute “ £258.23 ”,
 - (b) in paragraph (b) (rate of duty per hectolitre on cider of a strength exceeding 7.5 per cent which is not sparkling cider), for “£56.55” substitute “ £59.52 ”, and
 - (c) in paragraph (c) (rate of duty per hectolitre in any other case), for “£37.68” substitute “ £39.66 ”.
- (6) For the table in Schedule 1 substitute—

“Table of rates of duty on wine and made-wine

Changes to legislation: There are currently no known outstanding effects for the Finance Act 2013, Cross Heading: Alcohol. (See end of Document for details)

PART 1 U.K.

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	82.18
Wine or made-wine of a strength exceeding 4 per cent but not exceeding 5.5 per cent	113.01
Wine or made-wine of a strength exceeding 5.5 per cent but not exceeding 15 per cent and not being sparkling	266.72
Sparkling wine or sparkling made-wine of a strength exceeding 5.5 per cent but less than 8.5 per cent	258.23
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	341.63
Wine or made-wine of a strength exceeding 15 per cent but not exceeding 22 per cent	355.59

PART 2 U.K.

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	28.22 ⁽⁷⁾ .

(7) The amendments made by this section are treated as having come into force on 25 March 2013.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2013, Cross Heading:
Alcohol.