



Finance Act 2019

2019 CHAPTER 1

PART 2 U.K.

OTHER TAXES

Alcohol

54 Rates of duty on cider, wine and made-wine U.K.

- (1) ALDA 1979 is amended as follows.
- (2) In section 62(1A) (rates of duty on cider) in paragraph (a) (rate of duty on sparkling cider of a strength exceeding 5.5%), for “£279.46” substitute “£288.10”.
- (3) For Part 1 of the table in Schedule 1 substitute—

“WINE OR MADE-WINE OF A STRENGTH NOT EXCEEDING 22%

<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%	91.68
Wine or made-wine of a strength exceeding 4% but not exceeding 5.5%	126.08
Wine or made-wine of a strength exceeding 5.5% but not exceeding 15% and not being sparkling	297.57
Sparkling wine or sparkling made-wine of a strength exceeding 5.5% but less than 8.5%	288.10
Sparkling wine or sparkling made-wine of a strength of at least 8.5% but not exceeding 15%	381.15

*Changes to legislation: There are currently no known outstanding effects
for the Finance Act 2019, Section 54. (See end of Document for details)*

Wine or made-wine of a strength exceeding 396.72”
15% but not exceeding 22%

- (4) The amendments made by this section are treated as having come into force on 1 February 2019.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2019, Section 54.