



Finance Act 1997

1997 CHAPTER 16

PART I

EXCISE DUTIES

Alcoholic liquor duties

4 Cider labelled as strong cider.

- (1) After the section 62A inserted into the Alcoholic Liquor Duties Act 1979 by section 3 above there shall be inserted the following section—

“62B Cider labelled as strong cider.

- (1) For the purposes of this Act, any liquor which would apart from this section be standard cider and which—
- (a) is in an up-labelled container, or
 - (b) has, at any time after 31st December 1996 when it was in the United Kingdom, been in an up-labelled container,
- shall be deemed to be strong cider, and not standard cider.
- (2) Accordingly, references in this Act to making cider include references to—
- (a) putting standard cider in an up-labelled container; or
 - (b) causing a container in which there is standard cider to be up-labelled.
- (3) Where, by virtue of this section, any duty is charged under section 62 above on any cider, a rebate shall be allowed in respect of the amount of any duty charged on that cider under that section otherwise than by virtue of this section.
- (4) For the purposes of this section—
- (a) “standard cider” means cider which is not sparkling and is of a strength not exceeding 7.5 per cent.; and

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1997, Section 4. (See end of Document for details)

- (b) “strong cider” means cider which is not sparkling and is of a strength exceeding 7.5 per cent.
- (5) For the purposes of this section a container is up-labelled if there is anything on—
- (a) the container itself,
 - (b) a label or leaflet attached to or used with the container, or
 - (c) any packaging used for or in association with the container,
- which states or tends to suggest that the strength of any liquor in that container falls within the strong cider strength range.
- (6) For the purposes of subsection (5) above, a strength falls within the strong cider strength range if it exceeds 7.5 per cent. but is less than 8.5 per cent.”
- (2) This section shall be deemed to have come into force on 1st January 1997.

Changes to legislation:

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