



Finance Act 1999

1999 CHAPTER 16

PART I

EXCISE DUTIES

Alcoholic liquor duties

1 Rate of duty on sparkling cider.

- (1) In section 62(1A)(a) of the ^{M1}Alcoholic Liquor Duties Act 1979 (rate of duty per hectolitre on sparkling cider of a strength exceeding 5.5 per cent.), for “£45.05” there shall be substituted “£161.20”.
- (2) This section shall be deemed to have come into force at 6 o’clock in the evening of 9th March 1999.

Marginal Citations

M1 1979 c.4.

Changes to legislation:

Finance Act 1999, Cross Heading: Alcoholic liquor duties is up to date with all changes known to be in force on or before 16 December 2023. 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.

[View outstanding changes](#)

Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- Sch. 17 para. 6 - 8 Sch. 19 Pt. 1-III repealed (prosp.) by 1999 c. 16 s. 123(3)s. 123(4)139Sch. 20 Pt. 5(6) Note