



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, Section 1 is up to date with all changes known to be in force on or before 19 September 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- Sch. 17 para. 6 - 8 Sch. 19 Pt. 1-III repealed (prosp.)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