



Finance Act 2004

2004 CHAPTER 12

PART 1

EXCISE DUTIES

Alcoholic liquor duties

2 Rate of duty on beer

- (1) In section 36(1AA)(a) of the Alcoholic Liquor Duties Act 1979 (c. 4) (rate of duty on beer) for “£12.22” substitute “ £12.59 ”.
- (2) This section shall be deemed to have come into force at midnight on 21st March 2004.

Changes to legislation:

There are outstanding changes not yet made by the legislation.gov.uk editorial team to Finance Act 2004. Any changes that have already been made by the team 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):

- s. 236ZA inserted by [S.I. 2024/357 art. 2\(2\)](#)