



Finance Act 2005

2005 CHAPTER 7

PART 1

EXCISE DUTIES

Alcoholic liquor duties

2 Rate of duty on beer

- (1) In section 36(1AA)(a) of ALDA 1979 (rate of duty on beer) for “£12.59” substitute “ £12.92 ”.
- (2) This section shall be deemed to have come into force at midnight on 20th March 2005.

3 Rates of duty on wine and made-wine

- (1) For Part 1 of the Table of rates of duty in Schedule 1 to ALDA 1979 (rates of duty on wine and made-wine) substitute—

“PART 1

WINE AND MADE-WINE OF A STRENGTH NOT EXCEEDING 22 PER CENT

<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 per cent	51.69
Wine or made-wine of a strength exceeding 4 per cent but not exceeding 5.5 per cent	71.07

Changes to legislation: There are currently no known outstanding effects for the Finance Act 2005, Cross Heading: Alcoholic liquor duties. (See end of Document for details)

Wine or made-wine of a strength exceeding 5.5 per cent but not exceeding 15 per cent and not sparkling	167.72
Sparkling wine or sparkling made-wine of a strength exceeding 5.5 per cent but less than 8.5 per cent	166.70
Sparkling wine or sparkling made-wine of a strength of 8.5 per cent or of a strength exceeding 8.5 per cent but not exceeding 15 per cent	220.54
Wine or made-wine of a strength exceeding 15 per cent but not exceeding 22 per cent	223.62”

(2) This section shall be deemed to have come into force at midnight on 20th March 2005.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2005, Cross Heading:
Alcoholic liquor duties.