



Finance Act 2007

2007 CHAPTER 11

PART 1

CHARGES, RATES, THRESHOLDS ETC

Alcohol and tobacco

5 Rates of duty on alcoholic liquor

- (1) The Alcoholic Liquor Duties Act 1979 (c. 4) is amended as follows.
- (2) In section 36(1AA)(a) (standard rate of duty on beer), for “£13.26” substitute “£13.71”.
- (3) In section 62(1A) (rates of duty on cider)—
 - (a) in paragraph (a) (rate of duty per hectolitre in the case of sparkling cider of a strength exceeding 5.5 per cent), for “£166.70” substitute “£172.33”,
 - (b) in paragraph (b) (rate of duty per hectolitre in the case of cider of a strength exceeding 7.5 per cent which is not sparkling cider), for “£38.43” substitute “£39.73”, and
 - (c) in paragraph (c) (rate of duty per hectolitre in any other case), for “£25.61” substitute “£26.48”.
- (4) For Part 1 of the Table in Schedule 1 substitute—

“PART 1

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

Description of wine or made-wine

Rates of duty per hectolitre

£

Changes to legislation: Finance Act 2007, Cross Heading: Alcohol and tobacco is up to date with all changes known to be in force on or before 15 April 2024. 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. (See end of Document for details) View outstanding changes

Wine or made-wine of a strength not exceeding 4 per cent	54.85
Wine or made-wine of a strength exceeding 4 per cent but not exceeding 5.5 per cent	75.42
Wine or made-wine of a strength exceeding 5.5 per cent but not exceeding 15 per cent and not sparkling	177.99
Sparkling wine or sparkling made-wine of a strength exceeding 5.5 per cent but less than 8.5 per cent	172.33
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	227.99
Wine or made-wine of a strength exceeding 15 per cent but not exceeding 22 per cent	237.31”.

(5) The amendments made by this section are deemed to have come into force on 26th March 2007.

6 Rates of tobacco products duty

(1) For the Table in Schedule 1 to the Tobacco Products Duty Act 1979 (c. 7) substitute—

“TABLE

1. Cigarettes	An amount equal to 22 per cent of the retail price plus £108.65 per thousand cigarettes.
2. Cigars	£158.24 per kilogram.
3. Hand-rolling tobacco	£113.74 per kilogram.
4. Other smoking tobacco and chewing tobacco	£69.57 per kilogram.”

(2) The amendment made by subsection (1) is deemed to have come into force at 6 p.m. on 21st March 2007.

Changes to legislation:

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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. 993 modified by [2016 c. 24 s. 118\(2\)](#)
- Sch. 24 para. 12(5)(za) inserted by [2015 c. 11 Sch. 20 para. 6\(a\)](#)
- Sch. 24 para. 21A(A1) inserted by [2015 c. 11 Sch. 20 para. 7\(2\)](#)
- Sch. 24 para. 4A(A1)(1) substituted for Sch. 24 para. 4A(1) by [2015 c. 11 Sch. 20 para. 3\(2\)](#)