



Finance Act 2011

2011 CHAPTER 11

PART 1

CHARGES, RATES, ALLOWANCES ETC

Alcohol duties

14 General beer duty: reduced rate for lower strength beer

- (1) Part 3 of ALDA 1979 (beer) is amended as follows.
- (2) In section 36 (general beer duty), in subsection (1AA) (rates of duty)—
 - (a) before paragraph (a) insert—
 - “(za) in the case of beer that is of a strength which exceeds 1.2 per cent but does not exceed 2.8 per cent, £9.29 per hectolitre per cent of alcohol in the beer;”
 - (b) in paragraph (a), after “that” insert “ is of a strength which exceeds 2.8 per cent and ”,
 - (c) in paragraph (b), after “small brewery beer” insert “ that is of a strength which exceeds 2.8 per cent and is ”, and
 - (d) in paragraph (c), after “small brewery beer” insert “ that is of a strength which exceeds 2.8 per cent and is ”.
- (3) For the italic heading immediately preceding section 36A substitute “ *Beer from small breweries* ”.
- (4) In section 36D (rate of general beer duty for small brewery beer from singleton breweries)—
 - (a) in subsection (2), after “section” insert “ , unless the beer is within section 36(1AA)(za) (rate for lower strength beer) ”, and
 - (b) in the heading after “**beer**” insert “ (**other than lower strength beer**) ”.
- (5) In section 36F (rate of general beer duty for small brewery beer from co-operated breweries)—

Changes to legislation: Finance Act 2011, Section 14 is up to date with all changes known to be in force on or before 06 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

- (a) in subsection (2), after “section” insert “ , unless the beer is within section 36(1AA)(za) (rate for lower strength beer) ”, and
 - (b) in the heading after “**beer**” insert “ **(other than lower strength beer)** ”.
- (6) Immediately above section 36H (power to vary reduced rate provisions) insert as an italic heading “ *Power to vary rates* ”.
- (7) The amendments made by this section come into force on 1 October 2011.

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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):

- Sch. 23 para. 45(1)(ia) inserted by [2017 c. 10 Sch. 11 para. 6\(3\)](#)
- Sch. 23 para. 2(1A) inserted by [S.I. 2019/397 reg. 2\(2\)](#) (This amendment not applied to legislation.gvo.uk. Amending Regulations revoked on IP completion day by S.I. 2020/1544, regs. 1, 8; S.I. 2020/1641, reg. 2, Sch.)
- Sch. 23 para. 15A inserted by [S.I. 2019/397 reg. 2\(3\)](#) (This amendment not applied to legislation.gvo.uk. Amending Regulations revoked on IP completion day by S.I. 2020/1544, regs. 1, 8; S.I. 2020/1641, reg. 2, Sch.)