



Finance Act 2015

2015 CHAPTER 11

PART 2

EXCISE DUTIES AND OTHER TAXES

Alcohol

53 Rates of alcoholic liquor duties

- (1) ALDA 1979 is amended as follows.
- (2) In section 5 (rate of duty on spirits), for “£28.22” substitute “ £27.66 ”.
- (3) In section 36(1AA) (rates of general beer duty)—
 - (a) in paragraph (za) (rate of duty on lower strength beer), for “£8.62” substitute “ £8.10 ”, and
 - (b) in paragraph (a) (standard rate of duty on beer), for “£18.74” substitute “ £18.37 ”.
- (4) In section 37(4) (rate of high strength beer duty), for “£5.29” substitute “ £5.48 ”.
- (5) In section 62(1A) (rates of duty on cider)—
 - (a) in paragraph (b) (cider of strength exceeding 7.5% which is not sparkling cider) for “£59.52” substitute “ £58.75 ”, and
 - (b) in paragraph (c) (other cider), for “£39.66” substitute “ £38.87 ”.
- (6) For Part 2 of the table in Schedule 1 substitute—

Changes to legislation: Finance Act 2015, Section 53 is up to date with all changes known to be in force on or before 03 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

“PART 2

WINE OR MADE-WINE OF A STRENGTH EXCEEDING 22 PER CENT

<i>Description of wine or made-wine</i>	<i>Rates of duty per litre of alcohol in wine or made-wine £</i>
Wine or made-wine of a strength exceeding 22 per cent	27.66”.

(7) The amendments made by this section are treated as having come into force on 23 March 2015.

Changes to legislation:

Finance Act 2015, Section 53 is up to date with all changes known to be in force on or before 03 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.

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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. 21 para. 2(e) and word inserted by [2021 c. 26 Sch. 27 para. 44\(3\)\(b\)](#)
- Sch. 21 para. 5(6) inserted by [2021 c. 26 Sch. 27 para. 44\(4\)\(b\)](#)