



# Finance Act 1998

## 1998 CHAPTER 36

### PART I

#### EXCISE DUTIES

##### *Alcoholic liquor duties*

#### **1 Rate of duty on beer.**

- (1) In section 36(1) of the <sup>M1</sup>Alcoholic Liquor Duties Act 1979 (rate of duty on beer), for “£11.14” there shall be substituted “ £11.50 ”.
- (2) This section shall come into force on 1st January 1999.

#### **Marginal Citations**

M1 1979 c. 4.

#### **2 Adjustment of rates of duty on sparkling liquors.**

- (1) The <sup>M2</sup>Alcoholic Liquor Duties Act 1979 shall be amended as follows.
- (2) In Part I of the Table of rates of duty in Schedule 1, in column 2 of the fourth entry (rate of duty per hectolitre on sparkling wine or made-wine of a strength exceeding 5.5 per cent. but less than 8.5 per cent.), for “201.50” there shall be substituted “ 161.20 ”.
- (3) In section 62(1A)(a) (rate of duty per hectolitre on sparkling cider of a strength exceeding 5.5 per cent.), for “£37.54” there shall be substituted “ £45.05 ”.
- (4) This section shall be deemed to have come into force at 6 o’clock in the evening of 17th March 1998.

*Changes to legislation: There are currently no known outstanding effects for the Finance Act 1998, Cross Heading: Alcoholic liquor duties. (See end of Document for details)*

**Marginal Citations**

**M2** 1979 c. 4.

**3 Rates of duty on wine and made-wine.**

- (1) For Part I of the Table of rates of duty in Schedule 1 to the <sup>M3</sup>Alcoholic Liquor Duties Act 1979 (wine and made-wine of a strength not exceeding 22 per cent.) there shall be substituted—

**“PART I**

WINE OR 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.	46.01
Wine or made-wine of a strength exceeding 4 per cent. but not exceeding 5.5 per cent.	63.26
Wine or made-wine of a strength exceeding 5.5 per cent. but not exceeding 15 per cent. and not being sparkling	149.28
Sparkling wine or sparkling made-wine of a strength exceeding 5.5 per cent. but less than 8.5 per cent.	161.20
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.	213.27
Wine or made-wine of a strength exceeding 15 per cent. but not exceeding 22 per cent.	199.03

(2) This section shall come into force on 1st January 1999.”

**Marginal Citations**

**M3** 1979 c. 4.

**4 Rates of duty on cider.**

- (1) In section 62(1A) of the <sup>M4</sup>Alcoholic Liquor Duties Act 1979 (rates of duty on cider), for paragraphs (b) and (c) there shall be substituted the following paragraphs—

“(b) £37.92 per hectolitre in the case of cider of a strength exceeding 7.5 per cent. which is not sparkling cider; and

---

**Changes to legislation:** There are currently no known outstanding effects for the Finance Act 1998, Cross Heading: Alcoholic liquor duties. (See end of Document for details)

---

(c) £25.27 per hectolitre in any other case.”

(2) This section shall come into force on 1st January 1999.

---

**Marginal Citations**

**M4** 1979 c. 4.

**5 Drawback of excise duty on beer.**

(1) Section 42 of the <sup>M5</sup>Alcoholic Liquor Duties Act 1979 (drawback on exportation, shipment as stores etc.) shall cease to have effect.

(2) Subsection (1) above shall come into force on such day as the Commissioners of Customs and Excise may by order made by statutory instrument appoint.

---

**Commencement Information**

**II** S. 5 partly in force at 31.7.1998 see s. 5(2).

---

**Marginal Citations**

**M5** 1979 c. 4.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1998, Cross Heading:  
Alcoholic liquor duties.