



# Finance Act 2002

## 2002 CHAPTER 23

### PART 1

#### EXCISE DUTIES

##### *Alcoholic liquor duties*

#### **2 Rates of duty on cider**

- (1) In section 62(1A) of the Alcoholic Liquor Duties Act 1979 (c. 4) (rates of duty on cider)—
- (a) in paragraph (b) (rate of duty per hectolitre in the case of cider of a strength exceeding 7.5 per cent that is not sparkling cider), for “£39.21” substitute “£38.43”;
  - (b) in paragraph (c) (rate of duty per hectolitre in any other case), for “£26.13” substitute “£25.61”.
- (2) This section shall be deemed to have come into force on 28th April 2002.

#### **3 Duty on beverages made with spirits to be at spirits rate**

- (1) Omit section 1(9) of the Alcoholic Liquor Duties Act 1979 (under which alcoholic beverages of a strength between 1.2 and 5.5 per cent made with spirits are treated as not being spirits, unless of a description specified by Treasury order).
- (2) This section shall be deemed to have come into force on 28th April 2002.

#### **4 Reduced rates of duty on beer from small breweries**

- (1) Schedule 1 to this Act (which makes provision for the excise duty on beer to be charged at reduced rates on beer produced in small breweries) has effect.
- (2) Subject to subsection (3), subsection (1) shall be deemed to have come into force on 1st June 2002.

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**Changes to legislation:** There are currently no known outstanding effects for the Finance Act 2002, Cross Heading: Alcoholic liquor duties. (See end of Document for details)

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- (3) So far as relating to—
- (a) the insertion by paragraph 2 of that Schedule of the new section 36H of the Alcoholic Liquor Duties Act 1979, and
  - (b) paragraph 3 of that Schedule,
- subsection (1) comes into force on the day on which this Act is passed.

**Commencement Information**

- II** [S. 4](#) wholly in force; [s. 4\(1\)](#) in force at 1.6.2002 for specified purposes, otherwise [s. 4](#) in force at 24.7.2002, see [s. 4\(2\)\(3\)](#)

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2002, Cross Heading:  
Alcoholic liquor duties.