



Finance Act 2002

2002 CHAPTER 23

PART 1

EXCISE DUTIES

Alcoholic liquor duties

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.
- (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, Section 4.