



Finance Act 2017

2017 CHAPTER 10

PART 1

DIRECT AND INDIRECT TAXES

Indirect taxes

21 Alcoholic liquor duties: rates

- (1) ALDA 1979 is amended as follows.
- (2) In section 5 (rate of duty on spirits), for “£27.66” substitute “ £28.74 ”.
- (3) In section 36(1AA) (rates of general beer duty)—
 - (a) in paragraph (za) (rate of duty on lower strength beer), for “£8.10” substitute “ £8.42 ”, and
 - (b) in paragraph (a) (standard rate of duty on beer), for “£18.37” substitute “ £19.08 ”.
- (4) In section 37(4) (rate of high strength beer duty), for “£5.48” substitute “ £5.69 ”.
- (5) In section 62(1A) (rates of duty on cider)—
 - (a) in paragraph (a) (rate of duty per hectolitre on sparkling cider of a strength exceeding 5.5%), for “£268.99” substitute “ £279.46 ”,
 - (b) in paragraph (b) (rate of duty per hectolitre on cider of a strength exceeding 7.5% which is not sparkling cider), for “£58.75” substitute “ £61.04 ”, and
 - (c) in paragraph (c) (rate of duty per hectolitre in any other case), for “£38.87” substitute “ £40.38 ”.
- (6) For the table in Schedule 1 substitute—

“Table of rates of duty on wine and made-wine

*Changes to legislation: There are currently no known outstanding effects
 for the Finance Act 2017, Section 21. (See end of Document for details)*

PART 1

WINE OR MADE-WINE OF A STRENGTH NOT EXCEEDING 22%

<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%	88.93
Wine or made-wine of a strength exceeding 4% but not exceeding 5.5%	122.30
Wine or made-wine of a strength exceeding 5.5% but not exceeding 15% and not being sparkling	288.65
Sparkling wine or sparkling made-wine of a strength exceeding 5.5% but less than 8.5%	279.46
Sparkling wine or sparkling made-wine of a strength of 8.5% or of a strength exceeding 8.5% but not exceeding 15%	369.72
Wine or made-wine of a strength exceeding 15% but not exceeding 22%	384.82

PART 2

WINE OR MADE-WINE OF A STRENGTH EXCEEDING 22%

<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%	28.74 ⁷ .

(7) The amendments made by this section are treated as having come into force on 13 March 2017.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2017, Section 21.