

Status: This is the original version (as it was originally enacted).

SCHEDULES

SCHEDULE 9

SMALL PRODUCER ALCOHOLIC PRODUCTS: DUTY DISCOUNT

PART 1

ALCOHOLIC PRODUCTS, OTHER THAN QUALIFYING DRAUGHT
PRODUCTS, OF AN ALCOHOLIC STRENGTH OF LESS THAN 8.5%

Alcoholic products, other than spirits, of an alcoholic strength of less than 3.5%

Discount band	Start threshold (hectolitres)	End threshold (hectolitres)	Marginal discount (£)	Cumulative discount (£)
1	0	5	9.27	
2	5	50	2.32	46.35
3	50	100	1.39	150.75
4	100	200	0.46	220.25
5	200	600		266.25
6	600	1000		266.25
7	1000	4500	-0.08	266.25

Spirits of an alcoholic strength of less than 3.5%

Discount band	Start threshold (hectolitres)	End threshold (hectolitres)	Marginal discount (£)	Cumulative discount (£)
1	0	5	6.03	
2	5	50	2.32	30.15
3	50	100	1.39	134.55
4	100	200	0.46	204.05
5	200	600		250.05
6	600	1000		250.05
7	1000	4500	-0.07	250.05

Still cider of an alcoholic strength of at least 3.5%; sparkling cider of an alcoholic strength of at least 3.5% but not exceeding 5.5%

Discount band	Start threshold (hectolitres)	End threshold (hectolitres)	Marginal discount (£)	Cumulative discount (£)
1	0	5	9.67	

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Discount band	Start threshold (hectolitres)	End threshold (hectolitres)	Marginal discount (£)	Cumulative discount (£)
2	5	50	2.42	48.35
3	50	100	1.45	157.25
4	100	200	0.48	229.75
5	200	600		277.75
6	600	1000		277.75
7	1000	4500	-0.08	277.75

Beer of an alcoholic strength of at least 3.5%

Discount band	Start threshold (hectolitres)	End threshold (hectolitres)	Marginal discount (£)	Cumulative discount (£)
1	0	5	18.91	
2	5	112.5	10.51	94.55
3	112.5	225	9.45	1224.38
4	225	450	5.25	2287.50
5	450	900	3.15	3468.75
6	900	1350		4886.25
7	1350	4500	-1.55	4886.25

Wine and other fermented products of an alcoholic strength of at least 3.5%; sparkling cider of an alcoholic strength exceeding 5.5%

Discount band	Start threshold (hectolitres)	End threshold (hectolitres)	Marginal discount (£)	Cumulative discount (£)
1	0	5	24.77	
2	5	50	2.48	123.85
3	50	100	2.48	235.45
4	100	200	1.24	359.45
5	200	600		483.45
6	600	1000		483.45
7	1000	4500	-0.14	483.45

Spirits of an alcoholic strength of at least 3.5%

Discount band	Start threshold (hectolitres)	End threshold (hectolitres)	Marginal discount (£)	Cumulative discount (£)
1	0	5	19.82	
2	5	50	2.48	99.10
3	50	100	2.48	210.70
4	100	200	1.24	334.70

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Discount band	Start threshold (hectolitres)	End threshold (hectolitres)	Marginal discount (£)	Cumulative discount (£)
5	200	600		458.70
6	600	1000		458.70
7	1000	4500	-0.13	458.70