

**2008 No. 3026**

**EXCISE**

**The Alcoholic Liquor Duties (Surcharges) and Tobacco Products  
Duty Order 2008**

*Approved by the House of Commons*

*Made - - - - 1.00 p.m. 24th November 2008*

*Laid before the House of Commons 24th November 2008*

*Coming into force*

*for the purposes of article 2 1st December 2008*

*for the purposes of article 3 6.00 p.m. 24th November 2008*

The Treasury make this Order exercising the powers conferred by sections 1(2)(a) and 1(1)(a) of the Excise Duties (Surcharges or Rebates) Act 1979(a) and sections 6(1) and 6(5)(a) of the Tobacco Products Duty Act 1979(b).

**1.**—(1) This Order may be cited as the Alcoholic Liquor Duties (Surcharges) and Tobacco Products Duty Order 2008.

(2) This article (for the purposes of article 2) and article 2 take effect on 1st December 2008.

(3) This article (for the purposes of article 3) and article 3 take effect at 6.00 p.m. on 24th November 2008(c).

**2.** Schedule 1 takes effect in relation to the excise duties chargeable in respect of spirits, beer, wine, made-wine and cider(d) (8 per cent surcharges on amounts payable).

**3.** Schedule 2 takes effect in relation to the excise duty charged on tobacco products(e) (rates of duty increased by no more than 10 per cent).

*Steve McCabe*

*Frank Roy*

1.00 p.m. 24th November 2008 Two of the Lords Commissioners of Her Majesty's Treasury

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(a) 1979 c. 8; section 1(2) was amended by section 10(2) of the Finance Act 1980 (c. 48) and by section 10(1) of the Finance Act 1982 (c. 39); section 1(1)(a) was amended by Schedule 23 Part 1(4) to the Finance Act 1993 (c. 34).

(b) 1979 c. 7; the instrument was laid before the House of Commons after 1.00 p.m. but before 6.00 p.m. 24th November 2008.

(c) Greenwich mean time, see sections 9 and 23 of the Interpretation Act 1978 (c. 30).

(d) Equivalent expressions have the same meaning as in the Alcoholic Liquor Duties Act 1979 (c. 4) (see section 4(1) of the Excise Duties (Surcharges or Rebates) Act 1979 (c. 8) and section 1(1) of the Customs and Excise Management Act 1979 (c. 2)).

(e) Cigarettes, cigars, hand-rolling tobacco, other smoking tobacco and chewing tobacco (see sections 1(1) and 2(1) of, and Schedule 1 to, the Tobacco Products Duty Act 1979 (c. 7)).

## SCHEDULE 1

Article 2

### Alcoholic liquor: surcharge on each amount of excise duty payable in respect of spirits, beer, wine, made-wine and cider

1. Liabilities to each of the excise duties chargeable in respect of spirits, beer, wine, made-wine and cider are adjusted as follows.
2. To each amount payable, 8 per cent of that amount is added(a).

## SCHEDULE 2

Article 3

### Tobacco products: increases to rates of duty

Each rate of duty in force under the Table in Schedule 1 to the Tobacco Products Duty Act 1979(b) (except for the amount per thousand cigarettes(c)) is increased by the specific percentage that gives the corresponding, increased rate shown in the table below.

(To two decimal places, the respective percentages are: 9.09, 3.99, 3.99 and 3.99 per cent.)

<i>Description of tobacco product<sup>(1)</sup></i>	<i>Increased rate of duty<sup>(2)</sup></i>
1. Cigarettes	An amount equal to 24 per cent of the retail price
2. Cigars	£169.74 per kilogram
3. Hand-rolling tobacco	£122.01 per kilogram
4. Other smoking tobacco and chewing tobacco	£74.63 per kilogram

<sup>(1)</sup> See section 1(1) of the Tobacco Products Duty Act 1979.

<sup>(2)</sup> See also section 2(1) of and Schedule 1 to that Act.

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(a) The adjustment shall be made where the duty becomes due while the order is in force with respect to it, see section 1(3) of the Excise Duties (Surcharges or Rebates) Act 1979 (c. 8) (to which there is an amendment not relevant to this instrument).  
(b) 1979 c. 7; the Table in Schedule 1 was last substituted by section 12(1) of the Finance Act 2008 (c. 9).  
(c) The amount per thousand cigarettes is unchanged from £112.07, and is treated as a separate rate of duty for present purposes (see section 6(5)(a) of the Tobacco Products Duty Act 1979 (c. 7)).

## EXPLANATORY NOTE

*(This note is not part of the Order)*

Liabilities to the excise duties on spirits, beer, wine, made-wine and cider increase on 1 December 2008 by 8% of the amounts payable**(a)**.

The component of the excise duty rate for cigarettes based on their retail price increases to 24% (up from 22%) as of 6.00 p.m. on 24 November 2008 and, at the same time, the excise duty rates increase by 4%**(b)** for cigars, hand-rolling tobacco, other smoking tobacco and chewing tobacco**(c)**.

A full Impact Assessment has not been produced for this instrument as no impact on the private or voluntary sectors is foreseen.

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- (a)** Articles 1(2) and 2 of, and Schedule 1 to, the instrument. These cease to be in force at the expiration of one year from the date on which they take effect unless continued in force by a further order, see section 2(2) of the Excise Duties (Surcharges or Rebates) Act 1979 (c. 8) (substituted by section 10(3) of the Finance Act 1980 (c. 48)).
  - (b)** Allowing for rounding.
  - (c)** Articles 1(3) and 3 of, and Schedule 2 to, the instrument. These cease to be in force at the expiration of a period of one year from the date on which they take effect unless continued in force by a further order, see section 6(1) of the Tobacco Products Duty Act 1979 (c. 7).

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STATUTORY INSTRUMENTS

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£4.00