
EXPLANATORY NOTE

(This note is not part of the Order)

Liability to the excise duty on spirits increases on 1 December 2008 by 4% of the amount payable⁽¹⁾ (instead of by 8%⁽²⁾).

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

(1) Articles 1(2) and 2 of 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 \(c. 48\)](#)).

(2) As would otherwise have been the case given articles 1(2) and 2 of, and Schedule 1 to, [S.I. 2008/3026](#).