



Finance Act 1997

1997 CHAPTER 16

PART I

EXCISE DUTIES

Alcoholic liquor duties

3 Duty on sparkling cider.

- (1) In subsection (1A) of section 62 of the ^{M1}Alcoholic Liquor Duties Act 1979 (rates of excise duty on cider)—
- (a) in paragraph (a), after “exceeding 7.5 per cent.” there shall be inserted “ which is not sparkling cider ”; and
 - (b) immediately before the word “and” at the end of that paragraph there shall be inserted the following paragraph—
 - “(aa) £36.45 per hectolitre in the case of sparkling cider of a strength exceeding 5.5 per cent.;”.
- (2) After subsection (6) of that section there shall be inserted the following subsection—
- “(7) References in this section to making cider shall be construed as including references to producing sparkling cider by rendering cider sparkling; and references in this section to cider made in the United Kingdom, to makers of cider and to making cider for sale shall be construed accordingly.”
- (3) After that section there shall be inserted the following section—

“62A Meaning of “sparkling” etc. in section 62.

- (1) This section applies for the purposes of section 62 above.
- (2) Cider which is for the time being in a closed bottle is sparkling if, due to the presence of carbon dioxide, the pressure in the bottle, measured at a

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temperature of 20 degrees C, is not less than 3 bars in excess of atmospheric pressure.

- (3) Cider which is for the time being in a closed bottle is sparkling regardless of the pressure in the bottle if the bottle has a mushroom-shaped stopper (whether solid or hollow) held in place by a tie or fastening.
 - (4) Cider which is not for the time being in a closed container is sparkling if it has characteristics similar to those of cider which has been removed from a closed bottle and which, before removal, fell within subsection (2) above.
 - (5) Cider shall be regarded as having been rendered sparkling if, as a result of aeration, fermentation or any other process, it either—
 - (a) falls within subsection (2) above; or
 - (b) takes on characteristics similar to those of cider which has been removed from a closed bottle and which, before removal, fell within subsection (2) above.
 - (6) Cider which has not previously been rendered sparkling by virtue of subsection (5) above shall be regarded as having been rendered sparkling if it is transferred into a closed bottle which has a mushroom-shaped stopper (whether solid or hollow) held in place by a tie or fastening.
 - (7) Cider which is in a closed bottle and has not previously been rendered sparkling by virtue of subsection (5) or (6) above shall be regarded as having been rendered sparkling if the stopper of its bottle is exchanged for a stopper of a kind mentioned in subsection (6) above.”
- (4) In section 64 of that Act (remission or repayment of duty on spoilt cider), after subsection (1) there shall be inserted the following subsection—
- “(1A) In subsection (1) above the references to a maker of cider include references to any person who is taken for the purposes of section 62 above to be a maker of cider.”
- (5) This section shall be deemed to have come into force on 1st January 1997.
- (6) Any order or regulations made under section 62 or 64 of the ^{M2}Alcoholic Liquor Duties Act 1979 before 1st January 1997—
- (a) shall have effect (but only if and for so long as the order or regulations would be in force apart from this subsection) as if the amendments made to that Act by this section had been made before the making of the order or regulations, and
 - (b) shall be deemed at all times on or after that date so to have had effect.

Marginal Citations

M1 1979 c. 4.

M2 1979 c. 4.

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