



Finance Act 1999

1999 CHAPTER 16

PART I

EXCISE DUTIES

Alcoholic liquor duties

1 Rate of duty on sparkling cider

- (1) In section 62(1A)(a) of the Alcoholic Liquor Duties Act 1979 (rate of duty per hectolitre on sparkling cider of a strength exceeding 5.5 per cent.), for “£45.05” there shall be substituted “£161.20”.
- (2) This section shall be deemed to have come into force at 6 o'clock in the evening of 9th March 1999.