



Finance Act 2002

2002 CHAPTER 23

PART 1

EXCISE DUTIES

Alcoholic liquor duties

2 Rates of duty on cider

- (1) In section 62(1A) of the Alcoholic Liquor Duties Act 1979 (c. 4) (rates of duty on cider)—
- (a) in paragraph (b) (rate of duty per hectolitre in the case of cider of a strength exceeding 7.5 per cent that is not sparkling cider), for “£39.21” substitute “£38.43”;
 - (b) in paragraph (c) (rate of duty per hectolitre in any other case), for “£26.13” substitute “£25.61”.
- (2) This section shall be deemed to have come into force on 28th April 2002.

3 Duty on beverages made with spirits to be at spirits rate

- (1) Omit section 1(9) of the Alcoholic Liquor Duties Act 1979 (under which alcoholic beverages of a strength between 1.2 and 5.5 per cent made with spirits are treated as not being spirits, unless of a description specified by Treasury order).
- (2) This section shall be deemed to have come into force on 28th April 2002.

Status: Point in time view as at 28/04/2002. This version of this cross heading contains provisions that are not valid for this point in time.
Changes to legislation: There are currently no known outstanding effects for the Finance Act 2002, Cross Heading: Alcoholic liquor duties. (See end of Document for details)

VALID FROM 01/06/2002

4 Reduced rates of duty on beer from small breweries

- (1) Schedule 1 to this Act (which makes provision for the excise duty on beer to be charged at reduced rates on beer produced in small breweries) has effect.
- (2) Subject to subsection (3), subsection (1) shall be deemed to have come into force on 1st June 2002.
- (3) So far as relating to—
 - (a) the insertion by paragraph 2 of that Schedule of the new section 36H of the Alcoholic Liquor Duties Act 1979, and
 - (b) paragraph 3 of that Schedule,subsection (1) comes into force on the day on which this Act is passed.

Commencement Information

- II** S. 4 wholly in force; s. 4(1) in force at 1.6.2002 for specified purposes, otherwise s. 4 in force at 24.7.2002, see s. 4(2)(3)

Status:

Point in time view as at 28/04/2002. This version of this cross heading contains provisions that are not valid for this point in time.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2002, Cross Heading: Alcoholic liquor duties.