



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.

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.

Status: This is the original version (as it was originally enacted).

- (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.