



# Finance Act 2010

## 2010 CHAPTER 13

### PART 1

#### CHARGES, RATES ETC

##### *Alcohol and tobacco*

### 9 Rates of alcoholic liquor duties

- (1) ALDA 1979 is amended as follows.
- (2) In section 5 (rate of duty on spirits), for “£22.64” substitute “ £23.80 ”.
- (3) In section 36(1AA)(a) (standard rate of duty on beer), for “£16.47” substitute “ £17.32 ”.
- (4) In section 62(1A) (rates of duty on cider)—
  - (a) in paragraph (a) (rate of duty per hectolitre in the case of sparkling cider of a strength exceeding 5.5 per cent), for “£207.20” substitute “ £217.83 ”,
  - (b) in paragraph (b) (rate of duty per hectolitre in the case of cider of a strength exceeding 7.5 per cent which is not sparkling cider), for “£47.77” substitute “ £54.04 ”, and
  - (c) in paragraph (c) (rate of duty per hectolitre in any other case), for “£31.83” substitute “ £36.01 ”.
- (5) In section 62(1A) (as amended by subsection (4))—
  - (a) in paragraph (b), for “£54.04” substitute “ £50.22 ”, and
  - (b) in paragraph (c), for “£36.01” substitute “ £33.46 ”.
- (6) For the table in Schedule 1 substitute—

“TABLE OF RATES OF DUTY ON WINE AND MADE-WINE

*Status: Point in time view as at 08/04/2010.*

*Changes to legislation: There are currently no known outstanding effects for the Finance Act 2010, Section 9. (See end of Document for details)*

## PART 1

### WINE OR MADE-WINE OF A STRENGTH NOT EXCEEDING 22 PER CENT

<i>Description of wine or made-wine</i>	<i>Rates of duty per hectolitre £</i>
Wine or made-wine of a strength not exceeding 4 per cent	69.32
Wine or made-wine of a strength exceeding 4 per cent but not exceeding 5.5 per cent	95.33
Wine or made-wine of a strength exceeding 5.5 per cent but not exceeding 15 per cent and not being sparkling	225.00
Sparkling wine or sparkling made-wine of a strength exceeding 5.5 per cent but less than 8.5 per cent	217.83
Sparkling wine or sparkling made-wine of a strength of 8.5 per cent or of a strength exceeding 8.5 per cent but not exceeding 15 per cent	288.20
Wine or made-wine of a strength exceeding 15 per cent but not exceeding 22 per cent	299.97

## PART 2

### WINE OR MADE-WINE OF A STRENGTH EXCEEDING 22 PER CENT

<i>Description of wine or made-wine</i>	<i>Rates of duty per litre of alcohol in wine or made-wine £</i>
Wine or made-wine of a strength exceeding 22 per cent	23.80 <sup>(7)</sup> .

(7) The amendments made by subsections (2) to (4) and (6) are treated as having come into force on 29 March 2010.

(8) The amendments made by subsection (5) come into force on 30 June 2010.

**Status:**

Point in time view as at 08/04/2010.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2010, Section 9.