



# Finance Act 2006

## 2006 CHAPTER 25

### PART 1

#### EXCISE DUTIES

##### *Alcoholic liquor duties*

### 3 Rate of duty on beer

- (1) In section 36(1AA)(a) of ALDA 1979 (rate of duty on beer) for “£12.92” substitute “£13.26”.
- (2) This section shall be deemed to have come into force at midnight on 26th March 2006.

### 4 Rates of duty on wine and made-wine

- (1) For Part 1 of the Table of rates of duty in Schedule 1 to ALDA 1979 (rates of duty on wine and made-wine) substitute—

#### “PART 1

##### WINE AND 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	53.06
Wine or made-wine of a strength exceeding 4 per cent but not exceeding 5.5 per cent	72.95

*Changes to legislation: There are currently no known outstanding effects for the Finance Act 2006, Cross Heading: Alcoholic liquor duties. (See end of Document for details)*

Wine or made-wine of a strength exceeding 5.5 per cent but not exceeding 15 per cent and not sparkling	172.17
Sparkling wine or sparkling made-wine of a strength exceeding 5.5 per cent but less than 8.5 per cent	166.70
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	220.54
Wine or made-wine of a strength exceeding 15 per cent but not exceeding 22 per cent	229.55”

(2) This section shall be deemed to have come into force at midnight on 26th March 2006.

## 5 Repeal of provisions of ALDA 1979 of no practical utility etc

- (1) The following provisions of ALDA 1979 shall cease to have effect—
- (a) section 12(4) (power to refuse or revoke distiller's licence where premises near to premises of a rectifier, registered brewer or vinegar-maker);
  - (b) section 14 (duty on spirits – attenuation charge);
  - (c) section 15(4) (provision of accommodation in distiller's warehouse);
  - (d) section 18(5) (power to refuse licence as a rectifier where premises near to premises of a distillery);
  - (e) section 21 (restrictions relating to rectifiers);
  - (f) section 24 (restriction on carrying on of other trades by distiller or rectifier);
  - (g) section 26 (importation and exportation of spirits);
  - (h) section 32 (restriction on transfer of British spirits in warehouses);
  - (i) section 35 (returns as to importation, manufacture, sale or use of alcohols);
  - (j) section 55A (wine and made-wine of a strength not exceeding 5.5%);
  - (k) section 67 (power to regulate keeping of dutiable alcoholic liquors by wholesalers and retailers);
  - (l) section 69 (miscellaneous provisions as to wholesalers and retailers of spirits);
  - (m) section 71 (penalty for mis-describing liquor as spirits);
  - (n) section 74 (liquor to be deemed wine or spirits); and
  - (o) section 82 (power to make regulations with respect to stills).
- (2) In consequence of the repeal of section 55A of ALDA 1979, that Act is amended as follows.
- (3) In section 54 (wine: charge of excise duty), in subsection (4A), for “wine to which section 55A below applies” substitute “ wine of a strength not exceeding 5.5 per cent ”.
- (4) In section 55 (made-wine: charge of excise duty), in subsections (4A) and (5)(d), for “made-wine to which section 55A below applies” substitute “ made-wine of a strength not exceeding 5.5 per cent ”.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2006, Cross Heading:  
Alcoholic liquor duties.