



# Finance Act 2006

## 2006 CHAPTER 25

### PART 1

#### EXCISE DUTIES

##### *Alcoholic liquor duties*

#### 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

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<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
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

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*Changes to legislation: There are currently no known outstanding effects for the Finance Act 2006, Section 4. (See end of Document for details)*

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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”

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

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2006, Section 4.