



Finance Act 2007

2007 CHAPTER 11

PART 1

CHARGES, RATES, THRESHOLDS ETC

Alcohol and tobacco

5 Rates of duty on alcoholic liquor

- (1) The Alcoholic Liquor Duties Act 1979 (c. 4) is amended as follows.
- (2) In section 36(1AA)(a) (standard rate of duty on beer), for “£13.26” substitute “ £13.71 ”.
- (3) 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 “£166.70” substitute “ £172.33 ”,
 - (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 “£38.43” substitute “ £39.73 ”, and
 - (c) in paragraph (c) (rate of duty per hectolitre in any other case), for “£25.61” substitute “ £26.48 ”.
- (4) For Part 1 of the Table in Schedule 1 substitute—

“PART 1

WINE AND MADE-WINE OF A STRENGTH NOT EXCEEDING 22 PER CENT

Description of wine or made-wine

Rates of duty per hectolitre

£

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Finance Act 2007. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

Wine or made-wine of a strength not exceeding 4 per cent	54.85
Wine or made-wine of a strength exceeding 4 per cent but not exceeding 5.5 per cent	75.42
Wine or made-wine of a strength exceeding 5.5 per cent but not exceeding 15 per cent and not sparkling	177.99
Sparkling wine or sparkling made-wine of a strength exceeding 5.5 per cent but less than 8.5 per cent	172.33
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	227.99
Wine or made-wine of a strength exceeding 15 per cent but not exceeding 22 per cent	237.31”.

(5) The amendments made by this section are deemed to have come into force on 26th March 2007.

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 993 modified by [2016 c. 24 s. 118\(2\)](#)
- Sch. 24 para. 12(5)(za) inserted by [2015 c. 11 Sch. 20 para. 6\(a\)](#)
- Sch. 24 para. 21A(A1) inserted by [2015 c. 11 Sch. 20 para. 7\(2\)](#)
- Sch. 24 para. 4A(A1)(1) substituted for Sch. 24 para. 4A(1) by [2015 c. 11 Sch. 20 para. 3\(2\)](#)
- Sch. 24 para. 28(fa)(ia) words substituted by [2024 c. 3 Sch. 1 para. 11](#)