



Finance Act 2016

2016 CHAPTER 24

PART 9

OTHER TAXES AND DUTIES

Other excise duties

155 Alcoholic liquor duties: rates

- (1) ALDA 1979 is amended as follows.
- (2) In section 62(1A)(a) (rate of duty on sparkling cider of a strength exceeding 5.5%) for “£264.61” substitute “ £268.99 ”.
- (3) For Part 1 of the table in Schedule 1 substitute—

“PART 1

WINE OR MADE-WINE OF A STRENGTH NOT EXCEEDING 22%

| <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% | £85.60 |
| Wine or made-wine of a strength exceeding 4% but not exceeding 5.5% | £117.72 |
| Wine or made-wine of a strength exceeding 5.5% but not exceeding 15% and not being sparkling | £277.84 |
| Sparkling wine or sparkling made-wine of a strength exceeding 5.5% but less than 8.5% | £268.99 |
| Sparkling wine or sparkling made-wine of a strength of at least 8.5% but not exceeding 15% | £355.87 |

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Wine or made-wine of a strength exceeding 15% but not £370.41”.
exceeding 22%

- (4) The amendments made by this section are treated as having come into force on 21 March 2016.

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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):

- Sch. 19 para. 12(5)(b) inserted by [2017 c. 32 Sch. 14 para. 49\(2\)\(c\)](#)
- Sch. 19 para. 12(5)(a) word inserted by [2017 c. 32 Sch. 14 para. 49\(2\)\(b\)](#)
- Sch. 19 para. 51(8)(b) words inserted by [2017 c. 32 Sch. 14 para. 48\(2\)](#)
- Sch. 19 para. 53(1) words inserted by [2017 c. 32 Sch. 14 para. 48\(4\)\(a\)](#)
- Sch. 19 para. 53(1) words inserted by [2017 c. 32 Sch. 14 para. 48\(4\)\(b\)](#)
- Sch. 19 para. 12(5)(a) words renumbered as Sch. 19 para. 12(5)(a) by [2017 c. 32 Sch. 14 para. 49\(2\)\(a\)](#)
- Sch. 19 para. 58(1) words substituted by [2017 c. 32 Sch. 14 para. 48\(5\)](#)
- Sch. 20 para. 1(4)(e) inserted by [2021 c. 26 Sch. 27 para. 47\(2\)](#)
- Sch. 20 para. 3(3)(d) and word inserted by [2021 c. 26 Sch. 27 para. 47\(3\)\(b\)](#)
- Sch. 20 para. 5(5) inserted by [2021 c. 26 Sch. 27 para. 47\(5\)](#)
- Sch. 22 para. 2(4B) inserted by [2021 c. 26 Sch. 27 para. 48\(2\)\(c\)](#)
- Sch. 22 para. 3(4A) inserted by [2021 c. 26 Sch. 27 para. 48\(3\)](#)