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Finance Act, 2008

Section 11 - Rates of alcoholic liquor duty

1) ALDA 1979 is amended as follows. (2) In section 5 (rate of duty on spirits), for " 19.56" substitute " 21.35". (3) In section 36(1AA)(a) (standard rate of duty on beer), for " 13.71" substitute " 14.96". (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 " 172.33" substitute " 188.10", (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 " 39.73" substitute " 43.37", and (c) in paragraph (c) (rate of duty per hectolitre in any other case), for " 26.48" substitute " 28.90". (5) For the table in Schedule 1 substitute- Section 11 TABLE (6) The amendments made by this section are treated as having come into force on 17 March 2008.