

**2008 No. 3062**

**EXCISE**

**The Alcoholic Liquor (Surcharge on Spirits Duty) Order 2008**

*Approved by the House of Commons*

*Made - - - - 26th November 2008*

*Laid before the House of Commons 26th November 2008*

*Coming into force - - 1st December 2008*

The Treasury make this Order exercising the powers conferred by sections 1(2)(a), 1(1)(a) and 2(3) of the Excise Duties (Surcharges or Rebates) Act 1979(a).

1.—(1) This Order may be cited as the Alcoholic Liquor (Surcharge on Spirits Duty) Order 2008.

(2) It takes effect on 1st December 2008.

2.—(1) The surcharge on the liability to the excise duty chargeable in respect of spirits(b) in Schedule 1 to the Alcoholic Liquor Duties (Surcharges) and Tobacco Products Duty Order 2008(c) is negated(d).

(2) Instead, the liability to the excise duty chargeable in respect of spirits is adjusted as follows.

(3) To the amount payable, 4 per cent of that amount is added(e).

*Frank Roy*

*Steve McCabe*

26th November 2008

Two of the Lords Commissioners of Her Majesty's Treasury

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- (a) 1979 c. 8; section 1(2) was amended by section 10(2) of the Finance Act 1980 (c. 48) and by section 10(1) of the Finance Act 1982 (c. 39); section 1(1)(a) was amended by Schedule 23 Part 1(4) to the Finance Act 1993 (c. 34); section 2(3) was substituted by section 10(2) of the Finance Act 1982 (c. 39).
- (b) Equivalent expressions have the same meaning as in the Alcoholic Liquor Duties Act 1979 (c. 4) (see section 4(1) of the Excise Duties (Surcharges or Rebates) Act 1979 (c. 8) and section 1(1) of the Customs and Excise Management Act 1979 (c. 2)). For the excise duty on spirits, see sections 1(1), 1(2) and 5 of the Alcoholic Liquor Duties Act 1979 (section 1(2) was substituted by regulation 2(2) of S.I. 1992/3158, and then amended by the Finance Act 1995 (c. 4) Schedule 29 Part 1(3) and S.I. 2005/1523 (C. 67); relevant amendments to section 5 were made by section 1(1) of the Finance Act 1982 (c. 39) and section 11(2) of the Finance Act 2008 (c. 9)).
- (c) S.I. 2008/3026.
- (d) This does not affect the surcharges in that Schedule on the liabilities to the excise duties chargeable in respect of beer, wine, made-wine and cider.
- (e) The adjustment shall be made where the duty becomes due while the order is in force with respect to it, see section 1(3) of the Excise Duties (Surcharges or Rebates) Act 1979 (c. 8) (to which there is an amendment not relevant to this instrument).

## **EXPLANATORY NOTE**

*(This note is not part of the Order)*

Liability to the excise duty on spirits increases on 1 December 2008 by 4% of the amount payable**(a)** (instead of by 8%**(b)**).

A full Impact Assessment has not been produced for this instrument as no impact on the private or voluntary sectors is foreseen.

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- (a)** Articles 1(2) and 2 of the instrument. These cease to be in force at the expiration of one year from the date on which they take effect unless continued in force by a further order, see section 2(2) of the Excise Duties (Surcharges or Rebates) Act 1979 (c. 8) (substituted by section 10(3) of the Finance Act 1980 (c. 48)).
- (b)** As would otherwise have been the case given articles 1(2) and 2 of, and Schedule 1 to, S.I. 2008/3026.