
1 Excise duty on mid-strength cider

- (1) ALDA 1979 is amended as follows.
- (2) In section 62(1A) (rates of excise duty on cider) –
 - (a) omit the “and” at the end of paragraph (b), and
 - (b) after paragraph (b) insert –
 - “(ba) [] per hectolitre in the case of cider of a strength of not less than 6.9 per cent but not exceeding 7.5 per cent which is not sparkling cider; and”.
- (3) In section 62B (cider labelled as strong cider) –
 - (a) in the heading, after “strong cider” insert “or mid-strength cider”,
 - (b) in subsection (1) –
 - (i) in the opening words, after “standard cider” insert “or mid-strength cider”,
 - (ii) for paragraph (a) substitute –
 - “(a) is in a container which is up-labelled as a container of strong cider, or”,
 - (iii) in paragraph (b), for “an up-labelled container” substitute “a container which is up-labelled as a container of strong cider”, and
 - (iv) in the words after paragraph (b), after “standard cider” insert “or mid-strength cider”,
 - (c) after subsection (1), insert –
 - “(1A) For the purposes of this Act, any liquor which would apart from this section be standard cider and which –
 - (a) is in a container which is up-labelled as a container of mid-strength cider, or
 - (b) has, at any time after 31 January 2019 when it was in the United Kingdom, been in a container which is up-labelled as a container of mid-strength cider,shall be deemed to be mid-strength cider, and not standard cider.”,
 - (d) for subsection (2) substitute –
 - “(2) Accordingly, references in this Act to making cider include references to –
 - (a) putting standard or mid-strength cider in a container which is up-labelled as a container of strong cider;
 - (b) causing a container in which there is standard or mid-strength cider to be up-labelled as a container of strong cider;
 - (c) putting standard cider in a container which is up-labelled as a container of mid-strength cider; or
 - (d) causing a container in which there is standard cider to be up-labelled as a container of mid-strength cider.”,
 - (e) in subsection (4) –
 - (i) in paragraph (a), for “not exceeding 7.5 per cent” substitute “of less than 6.9 per cent”,
 - (ii) omit the “and” at the end of that paragraph, and
 - (iii) after paragraph (a), insert –

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- “(aa) “mid-strength cider” means cider which is not sparkling and is of a strength of not less than 6.9 per cent but not exceeding 7.5 per cent; and”,
- (f) in subsection (5), in the opening words, after “up-labelled” insert “as a container of strong cider”, and
- (g) after subsection (6), insert—
- “(7) For the purposes of this section a container is up-labelled as a container of mid-strength cider if there is anything on—
- (a) the container itself,
 - (b) a label or leaflet attached to or used with the container, or
 - (c) any packaging used for or in association with the container,
- which states or tends to suggest that the strength of any liquor in that container falls within the mid-strength cider strength range.
- (8) For the purposes of subsection (7), a strength falls within the mid-strength cider strength range if it is not less than 6.9 per cent but does not exceed 7.5 per cent.
- (9) Where liquor is no longer in a container which is an up-labelled container, and it falls within subsection (1)(b) and within subsection (1A)(b), then it is deemed to be cider of the strength range stated or suggested by the labelling for the up-labelled container in which it was first contained.
- (10) For the purposes of subsection (9)—
- (a) an “up-labelled container” means—
 - (i) a container which is up-labelled as a container of strong cider as mentioned in subsection (1)(b), or
 - (ii) a container which is up-labelled as a container of mid-strength cider as mentioned in subsection (1A)(b), and
 - (b) references to the labelling for any container are references to anything on—
 - (i) the container itself,
 - (ii) a label or leaflet attached to or used with the container, or
 - (iii) any packaging used for or in association with the container.”
- (4) The amendments made by this section are to be treated as having come into force on 1 February 2019.