

[PRE-INTRODUCTION]

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TO

Make provision

BE IT ENACTED by the King's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:—

SCHEDULES

SCHEDULE 1

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ORIGINAL AC

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SCHEDULE 2

Section 59

SECONDARY AC

PART 1

ALCOHOLIC PRODUCTS, OTHER THAN QUALIFYING DRAUGHT PRODUCTS, OF AN
ALCOHOLIC STRENGTH OF LESS THAN 8.5%

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Alcoholic products, other than spirits, of an alcoholic strength of less than 3.5%				
Discount band	Start threshold (hectolitres)	End threshold (hectolitres)	Marginal discount (£)	Cumulative discount (£)
1	0	5	9.27	-
2	5	50	2.32	46.35
3	50	100	1.39	150.75
4	100	200	0.46	220.25
5	200	600	-	266.25
6	600	1000	-	266.25
7	1000	4500	-0.08	266.25

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Spirits of an alcoholic strength of less than 3.5%				
Discount band	Start threshold (hectolitres)	End threshold (hectolitres)	Marginal discount (£)	Cumulative discount (£)
1	0	5	6.03	-
2	5	50	2.32	30.15
3	50	100	1.39	134.55
4	100	200	0.46	204.05
5	200	600	-	250.05
6	600	1000	-	250.05
7	1000	4500	-0.07	250.05

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Still cider of an alcoholic strength of at least 3.5%; sparkling cider of an alcoholic strength of at least 3.5% but not exceeding 5.5%				
Discount band	Start threshold (hectolitres)	End threshold (hectolitres)	Marginal discount (£)	Cumulative discount (£)
1	0	5	9.67	-
2	5	50	2.42	48.35
3	50	100	1.45	157.25
4	100	200	0.48	229.75
5	200	600	-	277.75
6	600	1000	-	277.75
7	1000	4500	-0.08	277.75

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Beer of an alcoholic strength of at least 3.5%				
Discount band	Start threshold (hectolitres)	End threshold (hectolitres)	Marginal discount (£)	Cumulative discount (£)
1	0	5	18.91	-
2	5	112.5	10.51	94.55
3	112.5	225	9.45	1224.38
4	225	450	5.25	2287.50
5	450	900	3.15	3468.75
6	900	1350	-	4886.25
7	1350	4500	-1.55	4886.25

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Wine and other fermented products of an alcoholic strength of at least 3.5%; sparkling cider of an alcoholic strength exceeding 5.5%				
Discount band	Start threshold (hectolitres)	End threshold (hectolitres)	Marginal discount (£)	Cumulative discount (£)
1	0	5	24.77	-
2	5	50	2.48	123.85
3	50	100	2.48	235.45
4	100	200	1.24	359.45

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Wine and other fermented products of an alcoholic strength of at least 3.5%; sparkling cider of an alcoholic strength exceeding 5.5%				
Discount band	Start threshold (hectolitres)	End threshold (hectolitres)	Marginal discount (£)	Cumulative discount (£)
5	200	600	-	483.45
6	600	1000	-	483.45
7	1000	4500	-0.14	483.45

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Spirits of an alcoholic strength of at least 3.5%				
Discount band	Start threshold (hectolitres)	End threshold (hectolitres)	Marginal discount (£)	Cumulative discount (£)
1	0	5	19.82	-
2	5	50	2.48	99.10
3	50	100	2.48	210.70
4	100	200	1.24	334.70
5	200	600	-	458.70
6	600	1000	-	458.70
7	1000	4500	-0.13	458.70

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PART 2**QUALIFYING DRAUGHT PRODUCTS OF AN ALCOHOLIC STRENGTH OF LESS THAN 8.5%**

Alcoholic products, other than spirits, of an alcoholic strength of less than 3.5%				
Discount band	Start threshold (hectolitres)	End threshold (hectolitres)	Marginal discount (£)	Cumulative discount (£)
1	0	5	8.42	-
2	5	50	2.11	42.10
3	50	100	1.26	137.05
4	100	200	0.42	200.05
5	200	600	-	242.05
6	600	1000	-	242.05
7	1000	4500	-0.07	242.05

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Spirits of an alcoholic strength of less than 3.5%				
Discount band	Start threshold (hectolitres)	End threshold (hectolitres)	Marginal discount (£)	Cumulative discount (£)
1	0	5	5.47	-
2	5	50	2.11	27.35
3	50	100	1.26	122.30
4	100	200	0.42	185.30
5	200	600	-	227.30
6	600	1000	-	227.30
7	1000	4500	-0.06	227.30

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Still cider of an alcoholic strength of at least 3.5%; sparkling cider of an alcoholic strength of at least 3.5% but not exceeding 5.5%				
Discount band	Start threshold (hectolitres)	End threshold (hectolitres)	Marginal discount (£)	Cumulative discount (£)
1	0	5	8.78	-
2	5	50	2.19	43.90
3	50	100	1.32	142.45
4	100	200	0.44	208.45
5	200	600	-	252.45
6	600	1000	-	252.45
7	1000	4500	-0.07	252.45

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Beer of an alcoholic strength of at least 3.5%				
Discount band	Start threshold (hectolitres)	End threshold (hectolitres)	Marginal discount (£)	Cumulative discount (£)
1	0	5	17.17	-
2	5	112.5	9.54	85.85
3	112.5	225	8.59	1111.40
4	225	450	4.77	2077.78
5	450	900	2.86	3151.03

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Beer of an alcoholic strength of at least 3.5%				
Discount band	Start threshold (hectolitres)	End threshold (hectolitres)	Marginal discount (£)	Cumulative discount (£)
6	900	1350	-	4438.03
7	1350	4500	-1.41	4438.03

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Wine and other fermented products of an alcoholic strength of at least 3.5%; sparkling cider of an alcoholic strength exceeding 5.5%				
Discount band	Start threshold (hectolitres)	End threshold (hectolitres)	Marginal discount (£)	Cumulative discount (£)
1	0	5	19.08	-
2	5	50	1.91	95.40
3	50	100	1.91	181.35
4	100	200	0.95	276.85
5	200	600	-	371.85
6	600	1000	-	371.85
7	1000	4500	-0.11	371.85

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Spirits of an alcoholic strength of at least 3.5%				
Discount band	Start threshold (hectolitres)	End threshold (hectolitres)	Marginal discount (£)	Cumulative discount (£)
1	0	5	15.26	-
2	5	50	1.91	76.30
3	50	100	1.91	162.25
4	100	200	0.95	257.75
5	200	600	-	352.75
6	600	1000	-	352.75
7	1000	4500	-0.10	352.75

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