



Finance (No. 2) Act 2023

2023 CHAPTER 30

PART 2

ALCOHOL DUTY

CHAPTER 8

SUPPLEMENTARY

108 Reviews and appeals

[Schedule 11](#) makes provision about reviews and appeals.

Commencement Information

- I1** S. 108 not in force at Royal Assent, see [s. 120\(2\)](#)
I2 S. 108 in force at 1.8.2023 by [S.I. 2023/884](#), [reg. 2\(1\)\(f\)](#) (with [reg. 3\(2\)-\(4\)](#), 10)

109 Forfeiture: supplementary provision

- (1) An officer of Revenue and Customs may destroy, break up or spill anything seized as liable to forfeiture under any provision of this Part.
- (2) Subsection (1) does not affect any other provision of, or power conferred by, the customs and excise Acts.

Commencement Information

- I3** S. 109 not in force at Royal Assent, see [s. 120\(2\)](#)
I4 S. 109 in force at 1.8.2023 by [S.I. 2023/884](#), [reg. 2\(1\)\(g\)](#) (with [reg. 10](#))

Status: This version of this chapter contains provisions that are prospective.
Changes to legislation: There are currently no known outstanding effects for the Finance (No. 2) Act 2023, Chapter 8. (See end of Document for details)

PROSPECTIVE

110 Removal of goods: application of section 95 of CEMA 1979

- (1) Section 95 of CEMA 1979 (deficiency in goods occurring in course of removal from warehouse without payment of duty) is amended as follows.
- (2) After subsection (1) insert—
 - “(1A) Subsection (1) applies in relation to goods that are alcoholic products as if references, in that subsection and in section 94, to a “warehouse” included references to premises in respect of which a person is authorised, under section 82 of the Finance (No. 2) Act 2023, to hold alcoholic products without payment of duty (and references to “warehoused” are to be construed accordingly).
 - (1B) Subsection (1) applies (as modified by subsection (1A)) in relation to alcoholic products on which alcohol duty has been remitted as it applies to alcoholic products lawfully permitted to be taken from premises as mentioned in that subsection.”
- (3) In subsection (2), in the words before paragraph (a), after “subsection (1)” insert “, (1A) or (1B)”.

Commencement Information

I5 S. 110 not in force at Royal Assent, see [s. 120\(2\)](#)

PROSPECTIVE

111 Drawback

- (1) [This section](#) applies where drawback of alcohol duty is allowable, under regulations made under section 60A of CEMA 1979 (power to make regulations about stores) or section 2 of F(No. 2)A 1992 (power to provide for drawback of excise duty), to a person who produces alcoholic products in accordance with an approval under [section 82](#) (“the producer”).
- (2) Subject to the conditions (if any) that the Commissioners impose, drawback of alcohol duty may be set against any amount to which the producer is chargeable in respect of alcohol duty (and any reference in CEMA 1979 to drawback payable is to be construed in accordance with [this section](#)).

Commencement Information

I6 S. 111 not in force at Royal Assent, see [s. 120\(2\)](#)

Status: This version of this chapter contains provisions that are prospective.

Changes to legislation: There are currently no known outstanding effects for the Finance (No. 2) Act 2023, Chapter 8. (See end of Document for details)

112 Duty stamps

[Schedule 12](#) makes provision about duty stamps.

Commencement Information

- I7** S. 112 in force at Royal Assent for specified purposes, see [s. 120\(1\)\(b\)](#)
- I8** [S. 112](#) in force at 1.8.2023 in so far as not already in force by [S.I. 2023/884, reg. 2\(1\)\(h\)](#) (with [reg. 10](#))

Status:

This version of this chapter contains provisions that are prospective.

Changes to legislation:

There are currently no known outstanding effects for the Finance (No. 2) Act 2023, Chapter 8.