

*Changes to legislation: There are currently no known outstanding effects for the Finance (No. 2) Act 2023, Schedule 11. (See end of Document for details)*

## SCHEDULES

### SCHEDULE 11

Section 108

#### ALCOHOL DUTY: REVIEWS AND APPEALS

- 1 (1) Section 13A(2) of FA 1994 (meaning of “relevant decision”) is amended as follows.
- (2) In paragraph (c), for “section 8, 10, 11 or 36G of the Alcoholic Liquor Duties Act 1979,” substitute “[section 52, 60, 78 or 79](#) of [Part 2](#) of the Finance (No. 2) Act 2023 (alcohol duty).”
- (3) In paragraph (ea), for sub-paragraphs (i) and (ii) substitute—
  - “(i) regulations under [section 102](#) of [Part 2](#) of the Finance (No. 2) Act 2023 (alcohol duty), or
  - (ii) [Schedule 12](#) to that Act.”
- (4) In paragraph (f), for “paragraph 4(2)(h) of Schedule 2A to the Alcoholic Liquor Duties Act 1979 (duty stamps)” substitute “[paragraph 4\(2\)\(h\)](#) of [Schedule 12](#) to the Finance (No. 2) Act 2023 (alcohol duty: duty stamps)”.

#### Commencement Information

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| <b>11</b> | Sch. 11 para. 1 not in force at Royal Assent, see <a href="#">s. 120(2)</a>  |
| <b>12</b> | <a href="#">Sch. 11 para. 1</a> in force at 1.8.2023 by <a href="#">S.I. 2023/884</a> , <a href="#">reg. 2(1)(f)</a> (with <a href="#">reg. 3(2)-(4)</a> , 10) |

- 2 In Schedule 5 to FA 1994 (decisions subject to review and appeal), for paragraph 3 (and the heading immediately preceding it) substitute—

*“Part 2 of the Finance (No. 2) Act 2023 (alcohol duty)”*

- 3 (1) The following decisions under or for the purposes of [Part 2](#) of the Finance (No. 2) Act 2023 (alcohol duty)—
  - (a) any decision as to whether or not any duty is to be remitted or repaid under [section 73](#) (research and experiments) or [74](#) (spoilt alcoholic products) as to the conditions subject to which the duty is to be remitted or repaid;
  - (b) any decision—
    - (i) on a claim under [section 75](#) for repayment of duty (alcoholic ingredients relief), or
    - (ii) as to whether or not to remit duty under that section;
  - (c) any decision for the purposes of [section 76](#) (imported medical articles) or [section 78](#) (authorised use for certain purposes) as to whether or not to recognise any article as used for medical purposes;
  - (d) any decision for the purposes of [section 78](#) (authorised use for certain purposes)—

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- (i) as to the use to which any article is or is to be put, or as to the purposes for which it is or is to be used,
  - (ii) as to whether or not permission or authorisation for any person to receive, or for the delivery of, any spirits without payment of duty is to be granted or withdrawn, or
  - (iii) as to the conditions subject to which the permission or authorisation is granted;
  - (e) any decision for the purposes of [section 79](#) (imported goods not for human consumption) as to whether or not any goods are for human consumption;
  - (f) any decision for the purposes of [section 82](#) (approval requirement: producers) or [83](#) (supplementary provision about approvals)—
    - (i) as to whether or not, and in respect of which alcoholic products, premises or activities, an approval is given,
    - (ii) the period for which, or conditions subject to which, an approval is given,
    - (iii) as to the revocation or variation of an approval, or
    - (iv) as to whether a person is exempt from the approval requirement;
  - (g) any decision as to the application of an exemption under [section 86](#) (mixing alcoholic products);
  - (h) any decision as to whether or not a licence for the purposes of [section 91](#) (licence to manufacture and deal wholesale in denatured alcohol) is to be granted to a person, or as to the revocation or suspension of a licence for the purposes of that section;
  - (i) any decision for the purposes of any provision of [Chapter 7](#) (wholesaling of controlled alcoholic products) as to whether or not, and in which respects, a person is to be, or to continue to be, approved and registered or as to the conditions or restrictions subject to which a person is to be approved and registered;
  - (j) any decision for the purposes of [section 111](#) as to whether or not any drawback is to be set against an amount chargeable in respect of alcohol duty or as to the conditions subject to which drawback is set against that amount.
- (2) Any decision which—
- (a) is made under or for the purposes of any regulations under [section 88](#) (alcoholic products regulations) of the Finance (No. 2) Act 2023, and
  - (b) is a decision as to whether or not a person is to be required to give security for the fulfilment of an obligation or as to the form or amount of, or the conditions of, the security.
- (3) Any decision which is made under or for the purposes of any regulations under [section 90](#) (denatured alcohol) or [section 92](#) (regulations relating to denatured alcohol) of the Finance (No. 2) Act 2023 and is a decision—
- (a) as to whether or not any process is to be, or to continue to be, approved for any purposes;

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- (b) as to the conditions subject to which the approval is given;
  - (c) as to the revocation or variation of an approval;
  - (d) as to whether or not a person is to be required to give security for the fulfilment of an obligation or as to the form or amount of, or the conditions of, the security.
- (4) Any decision which—
- (a) is made under paragraph 1 of Schedule 3 to the Finance Act 2001, and
  - (b) relates to [Part 2](#) of the Finance (No. 2) Act 2023.”

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**Commencement Information**

**I3** Sch. 11 para. 2 not in force at Royal Assent, see [s. 120\(2\)](#)

**I4** [Sch. 11 para. 2](#) in force at 1.8.2023 by [S.I. 2023/884](#), [reg. 2\(1\)\(f\)](#) (with [reg. 3\(2\)-\(4\)](#), 10)

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