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**Changes to legislation:** There are currently no known outstanding effects for the Finance (No. 2) Act 2023, Paragraph 12. (See end of Document for details)

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## SCHEDULES

### SCHEDULE 13

#### ALCOHOL DUTY: MINOR AND CONSEQUENTIAL AMENDMENTS

##### PART 1

##### GENERAL

*FA 1994*

- 12 In section 16 (appeals to a tribunal), in subsection (3A), for “section 8, 10 or 11 of the Alcoholic Liquor Duties Act 1979” substitute “[section 78](#) or [79](#) of the Finance (No. 2) Act 2023 (alcohol duty: certain reliefs or exemptions for spirits)”.

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##### Commencement Information

- I1** Sch. 13 para. 12 not in force at Royal Assent, see [s. 120\(2\)](#)  
**I2** [Sch. 13 para. 12](#) in force at 1.8.2023 by [S.I. 2023/884](#), [reg. 2\(1\)\(j\)](#) (with [reg. 10](#))

**Changes to legislation:**

There are currently no known outstanding effects for the Finance (No. 2) Act 2023, Paragraph 12.