
Changes to legislation: There are currently no known outstanding effects for the Finance (No. 2) Act 2023, Paragraph 4. (See end of Document for details)

SCHEDULES

SCHEDULE 13

ALCOHOL DUTY: MINOR AND CONSEQUENTIAL AMENDMENTS

PART 1

GENERAL

CEMA 1979

- 4 (1) Section 114 (power to prohibit use of certain substances in exciseable goods) is amended as follows.
- (2) In subsections (1) and (2), for “or liquor”, in each place it occurs, substitute “, product or liquid”.
- (3) In subsection (3)—
- (a) for “or liquor” substitute “, product or liquid”;
 - (b) for “substance or liquid” substitute “substance, product or liquid”.

Commencement Information

- I1** Sch. 13 para. 4 not in force at Royal Assent, see s. 120(2)
- I2** Sch. 13 para. 4 in force at 1.8.2023 by S.I. 2023/884, reg. 2(1)(j) (with reg. 10)

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