
Changes to legislation: There are currently no known outstanding effects for the Finance (No. 2) Act 2023, Part 1. (See end of Document for details)

SCHEDULES

SCHEDULE 13

ALCOHOL DUTY: MINOR AND CONSEQUENTIAL AMENDMENTS

PART 1

GENERAL

CEMA 1979

1 CEMA 1979 is amended in accordance with [paragraphs 2 to 5](#).

Commencement Information

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

- 2 (1) Section 1 (interpretation) is amended as follows.
- (2) In subsection (1), in the definition of “the Customs and Excise Acts 1979”, after “the Tobacco Products Duty Act 1979” insert—
- “and references (however expressed) to the Customs and Excise Acts 1979, or to the group of Acts included in the Customs and Excise Acts 1979, include references to [Part 2](#) of the Finance (No. 2) Act 2023 (alcohol duty);”
- (3) In subsection (3), omit “Alcoholic Liquor Duties Act 1979” and the list of expressions relating to that Act.
- (4) After subsection (3) insert—
- “(3ZA) Any expression used in this Act or in any instrument made under this Act to which a meaning is given by [Part 2](#) of the Finance (No. 2) Act 2023 (alcohol duty) has, except where the context otherwise requires, the same meaning in this Act or any such instrument as in that Part; and for ease of reference the following is a list of the expressions concerned—
- “alcoholic product”
 - “beer”
 - “cider”
 - “other fermented product”
 - “spirits”
 - “wholesaler”
 - “wine”.

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Commencement Information

- I3** Sch. 13 para. 2 not in force at Royal Assent, see s. 120(2)
- I4** Sch. 13 para. 2 in force at 1.8.2023 by S.I. 2023/884, **reg. 2(1)(j)** (with reg. 10)

- 3 In section 112 (power of entry upon premises, etc of revenue traders), in subsection (5), for “dutiabale alcoholic liquors” substitute “alcoholic products”.

Commencement Information

- I5** Sch. 13 para. 3 not in force at Royal Assent, see s. 120(2)
- I6** Sch. 13 para. 3 in force at 1.8.2023 by S.I. 2023/884, **reg. 2(1)(j)** (with reg. 10)

- 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

- I7** Sch. 13 para. 4 not in force at Royal Assent, see s. 120(2)
- I8** Sch. 13 para. 4 in force at 1.8.2023 by S.I. 2023/884, **reg. 2(1)(j)** (with reg. 10)

- 5 In section 163A (power to search articles), in subsection (2), in the words before paragraph (a), for “dutiabale alcoholic liquor” substitute “alcoholic products”.

Commencement Information

- I9** Sch. 13 para. 5 not in force at Royal Assent, see s. 120(2)
- I10** Sch. 13 para. 5 in force at 1.8.2023 by S.I. 2023/884, **reg. 2(1)(j)** (with reg. 10)

Commencement Information

- I1** Sch. 13 para. 1 not in force at Royal Assent, see s. 120(2)
- I2** Sch. 13 para. 1 in force at 1.8.2023 by S.I. 2023/884, **reg. 2(1)(j)** (with reg. 10)
- I3** Sch. 13 para. 2 not in force at Royal Assent, see s. 120(2)
- I4** Sch. 13 para. 2 in force at 1.8.2023 by S.I. 2023/884, **reg. 2(1)(j)** (with reg. 10)
- I5** Sch. 13 para. 3 not in force at Royal Assent, see s. 120(2)
- I6** Sch. 13 para. 3 in force at 1.8.2023 by S.I. 2023/884, **reg. 2(1)(j)** (with reg. 10)
- I7** Sch. 13 para. 4 not in force at Royal Assent, see s. 120(2)
- I8** Sch. 13 para. 4 in force at 1.8.2023 by S.I. 2023/884, **reg. 2(1)(j)** (with reg. 10)
- I9** Sch. 13 para. 5 not in force at Royal Assent, see s. 120(2)
- I10** Sch. 13 para. 5 in force at 1.8.2023 by S.I. 2023/884, **reg. 2(1)(j)** (with reg. 10)

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Customs and Excise Duties (General Reliefs) Act 1979

- 6 In section 18 of the Customs and Excise Duties (General Reliefs) Act 1979 (interpretation) in subsection (2), for “Alcoholic Liquor Duties Act 1979” substitute “[Part 2](#) of the Finance (No. 2) Act 2023”.

Commencement Information

- I11** Sch. 13 para. 6 not in force at Royal Assent, see s. 120(2)
I12 Sch. 13 para. 6 in force at 1.8.2023 by S.I. 2023/884, [reg. 2\(1\)\(j\)](#) (with [reg. 10](#))

Excise Duties (Surcharges or Rebates) Act 1979

- 7 In section 1 of the Excise Duties (Surcharges or Rebates) Act 1979 (surcharges or rebates of amounts due for excise duties), in subsection (1), for paragraph (a) substitute—
“(a) that chargeable in respect of alcoholic products;”.

Commencement Information

- I13** Sch. 13 para. 7 not in force at Royal Assent, see s. 120(2)
I14 Sch. 13 para. 7 in force at 1.8.2023 by S.I. 2023/884, [reg. 2\(1\)\(j\)](#) (with [reg. 10](#))

FA 1994

- 8 FA 1994 is amended in accordance with [paragraphs 9 to 14](#).

Commencement Information

- I15** Sch. 13 para. 8 not in force at Royal Assent, see s. 120(2)
I16 Sch. 13 para. 8 in force at 1.8.2023 by S.I. 2023/884, [reg. 2\(1\)\(j\)](#) (with [reg. 10](#))

- 9 In section 12 (assessments to excise duty), in subsection (2)(ca), for “Schedule 2A to the Alcoholic Liquor Duties Act 1979” substitute “[Schedule 12](#) to the Finance (No. 2) Act 2023”.

Commencement Information

- I17** Sch. 13 para. 9 not in force at Royal Assent, see s. 120(2)
I18 Sch. 13 para. 9 in force at 1.8.2023 by S.I. 2023/884, [reg. 2\(1\)\(j\)](#) (with [reg. 10](#))

- 10 In section 12A (other assessments relating to excise duty matters), in subsection (3), for paragraph (bb) substitute—
“(bb) [section 60](#), [78](#) or [79](#) of the Finance (No. 2) Act 2023;”.

Commencement Information

- I19** Sch. 13 para. 10 not in force at Royal Assent, see s. 120(2)
I20 Sch. 13 para. 10 in force at 1.8.2023 by S.I. 2023/884, [reg. 2\(1\)\(j\)](#) (with [reg. 10](#))

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- 11 (1) Section 12B (section 12A: supplementary provisions) is amended as follows.
- (2) In subsection (2), for paragraphs (ea) and (eb) substitute—
- “(ea) in the case of an assessment under [section 78](#) of the Finance (No. 2) Act 2023, the time of delivery from the relevant premises (as defined in that section);
- (eb) in the case of an assessment under [section 79](#) of that Act, the time of importation;”.
- (3) In subsection (2)(ec), for “section 36G of that Act” substitute “[section 60](#) of that Act”.

Commencement Information

- I21** Sch. 13 para. 11 not in force at Royal Assent, see s. 120(2)
- I22** Sch. 13 para. 11 in force at 1.8.2023 by S.I. 2023/884, [reg. 2\(1\)\(j\)](#) (with [reg. 10](#))

- 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)”.

Commencement Information

- I23** Sch. 13 para. 12 not in force at Royal Assent, see s. 120(2)
- I24** Sch. 13 para. 12 in force at 1.8.2023 by S.I. 2023/884, [reg. 2\(1\)\(j\)](#) (with [reg. 10](#))

- 13 In section 16A (temporary approvals etc. pending review or appeal), in subsection (2) (c) for “section 88C ALDA 1979” substitute “[section 100](#) of the Finance (No. 2) Act 2023”.

Commencement Information

- I25** Sch. 13 para. 13 not in force at Royal Assent, see s. 120(2)
- I26** Sch. 13 para. 13 in force at 1.8.2023 by S.I. 2023/884, [reg. 2\(1\)\(j\)](#) (with [reg. 10](#))

- 14 In Schedule 5 (decisions subject to review and appeal)—
- (a) in the shoulder reference, for “Section 14” substitute “Section 13A”;
- (b) omit paragraph 9ZA (and the heading preceding it).

Commencement Information

- I27** Sch. 13 para. 14 not in force at Royal Assent, see s. 120(2)
- I28** Sch. 13 para. 14 in force at 1.8.2023 by S.I. 2023/884, [reg. 2\(1\)\(j\)](#) (with [reg. 10](#))

Commencement Information

- I15** Sch. 13 para. 8 not in force at Royal Assent, see s. 120(2)
- I16** Sch. 13 para. 8 in force at 1.8.2023 by S.I. 2023/884, [reg. 2\(1\)\(j\)](#) (with [reg. 10](#))
- I17** Sch. 13 para. 9 not in force at Royal Assent, see s. 120(2)
- I18** Sch. 13 para. 9 in force at 1.8.2023 by S.I. 2023/884, [reg. 2\(1\)\(j\)](#) (with [reg. 10](#))
- I19** Sch. 13 para. 10 not in force at Royal Assent, see s. 120(2)
- I20** Sch. 13 para. 10 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, Part 1. (See end of Document for details)

- I21** Sch. 13 para. 11 not in force at Royal Assent, see s. 120(2)
- I22** Sch. 13 para. 11 in force at 1.8.2023 by S.I. 2023/884, reg. 2(1)(j) (with reg. 10)
- I23** Sch. 13 para. 12 not in force at Royal Assent, see s. 120(2)
- I24** Sch. 13 para. 12 in force at 1.8.2023 by S.I. 2023/884, reg. 2(1)(j) (with reg. 10)
- I25** Sch. 13 para. 13 not in force at Royal Assent, see s. 120(2)
- I26** Sch. 13 para. 13 in force at 1.8.2023 by S.I. 2023/884, reg. 2(1)(j) (with reg. 10)
- I27** Sch. 13 para. 14 not in force at Royal Assent, see s. 120(2)
- I28** Sch. 13 para. 14 in force at 1.8.2023 by S.I. 2023/884, reg. 2(1)(j) (with reg. 10)

VATA 1994

- 15 (1) In Part 2 of Schedule 8 to VATA 1994 (zero-rating: groups), Group 1 (food) is amended as follows.
- (2) In excepted item 3, for the words from “any duty” to “made-wine” substitute “alcohol duty under [Part 2](#) of the Finance (No. 2) Act 2023”.
- (3) In excepted item 7, in paragraph (c), for “made-wine” substitute “other fermented products (as defined in [Part 2](#) of the Finance (No. 2) Act 2023)”.

Commencement Information

- I29** Sch. 13 para. 15 not in force at Royal Assent, see s. 120(2)
- I30** Sch. 13 para. 15 in force at 1.8.2023 by S.I. 2023/884, reg. 2(1)(j) (with reg. 10)

FA 2001

- 16 In paragraph 1(2) of Schedule 3 to FA 2001 (excise duty: payments by the Commissioners in case of error or delay)—
- (a) in paragraph (a), for “section 8(1) or 10(1) of the Alcoholic Liquor Duties Act 1979” substitute “[section 78](#) of the Finance (No. 2) Act 2023 (alcohol duty: authorised use for certain purposes)”;
- (b) omit paragraph (b).

Commencement Information

- I31** Sch. 13 para. 16 not in force at Royal Assent, see s. 120(2)
- I32** Sch. 13 para. 16 in force at 1.8.2023 by S.I. 2023/884, reg. 2(1)(j) (with reg. 10)

FA 2007

- 17 In Schedule 24 to FA 2007 (penalties for errors), in the Table in paragraph 1, for the entry relating to alcoholic liquor duties and statements or declarations in connection with a claim for repayment of duty under section 4(4) of FA 1995 substitute—

“Alcohol duty	Statement or declaration in connection with a claim for repayment of duty under section 75 of F(No. 2)A 2023.”
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Commencement Information

I33 Sch. 13 para. 17 not in force at Royal Assent, see s. 120(2)

I34 Sch. 13 para. 17 in force at 1.8.2023 by S.I. 2023/884, reg. 2(1)(j) (with reg. 10)

FA 2008

- 18 (1) Schedule 41 to FA 2008 (penalties: failure to notify etc.) is amended as follows.
- (2) In the Table in paragraph 1, for the entry relating to alcohol liquor duties and the obligation to be authorised and registered to obtain and use duty stamps under regulations under ALDA 1979 substitute—

“Alcohol duty	Obligations under section 91 of F(No. 2)A 2023 (licence to manufacture and deal wholesale in denatured alcohol).
Alcohol duty	Obligation to be authorised and registered to obtain and use duty stamps under regulations under paragraph 4 of Schedule 12 to F(No. 2)A 2023 (duty stamps).”

- (3) In the Table in paragraph 3, for the three entries relating to ALDA 1979 substitute—

“Part 2 of F(No. 2)A 2023 (alcohol duty), section 53 (2)	Unauthorised repackaging of qualifying draught products.
Part 2 of F(No. 2)A 2023 (alcohol duty), section 78 (8)	Spirits: authorised use for certain purposes.
Part 2 of F(No. 2)A 2023 (alcohol duty), section 79 (2)	Spirits: imported goods not for human consumption.”

Commencement Information

I35 Sch. 13 para. 18 not in force at Royal Assent, see s. 120(2)

I36 Sch. 13 para. 18 in force at 1.8.2023 by S.I. 2023/884, reg. 2(1)(j) (with reg. 10)

TCTA 2018

- 19 (1) TCTA 2018 is amended as follows.
- (2) In section 49 (sections 44 to 48: interpretation), in the definition of “excise duty”, for paragraph (a) substitute—
- “[\(a\) Part 2](#) of the Finance (No. 2) Act 2023 (alcohol duty).”
- (3) In section 53 (meaning of “excise duty”), for paragraph (a) substitute—
- “[\(a\) Part 2](#) of the Finance (No. 2) Act 2023 (alcohol duty).”

Commencement Information

I37 Sch. 13 para. 19 not in force at Royal Assent, see s. 120(2)

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I38 Sch. 13 para. 19 in force at 1.8.2023 by S.I. 2023/884, **reg. 2(1)(j)** (with reg. 10)

Taxation (Post-transition Period) Act 2020

20 In section 4(2) of the Taxation (Post-transition Period) Act 2020 (“relevant excise duty provision”), for paragraphs (a) to (f) substitute—
“(a) section 42 of F(No.2) A 2023 (alcohol);”.

Commencement Information

I39 Sch. 13 para. 20 not in force at Royal Assent, see s. 120(2)

I40 Sch. 13 para. 20 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, Part 1.