



Finance (No. 2) Act 2023

2023 CHAPTER 30

PART 2

ALCOHOL DUTY

CHAPTER 8

SUPPLEMENTARY

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)”.

Status: This version of this provision is prospective.

Changes to legislation: There are currently no known outstanding effects for the Finance (No. 2) Act 2023, Section 110. (See end of Document for details)

Commencement Information

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

Status:

This version of this provision is prospective.

Changes to legislation:

There are currently no known outstanding effects for the Finance (No. 2) Act 2023, Section 110.