



# Finance (No. 2) Act 2023

## 2023 CHAPTER 30

### PART 2

#### ALCOHOL DUTY

### CHAPTER 5

#### REGULATED ACTIVITIES AND APPROVALS

#### **87 Post-duty point dilution of alcoholic products**

- (1) A person may not mix water or any other substance with alcoholic products on which alcohol duty is chargeable if—
- the mixing takes places after the excise duty point in relation to that charge,
  - the resulting product is intended for sale, and
  - if the mixing had taken place immediately before the excise duty point, the amount of alcohol duty would have been greater than the amount actually payable.
- (2) [This section](#) has effect, despite section 8 of the Isle of Man Act 1979, as if a removal of relevant alcoholic products to the United Kingdom from the Isle of Man constituted their importation into the United Kingdom (and references to the charge to alcohol duty and to the excise duty point are to be read accordingly).

#### **Commencement Information**

- I1** S. 87 not in force at Royal Assent, see [s. 120\(2\)](#)
- I2** S. 87 in force at 1.8.2023 by [S.I. 2023/884](#), [reg. 2\(1\)\(c\)](#) (with [reg. 10](#))

**Changes to legislation:**

There are currently no known outstanding effects for the Finance (No. 2) Act 2023, Section 87.