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STATUTORY INSTRUMENTS

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**2023 No. 884**

**The Finance (No. 2) Act 2023, Part 2 (Alcohol Duty)  
(Appointed Day, Savings, Consequential Amendments  
and Transitional Provisions) Regulations 2023**

**Transitional provisions – alcohol duty**

**10.**—(1) This regulation applies to an alcoholic product<sup>(1)</sup> —

- (a) which was charged or became chargeable to a relevant duty before 1st August 2023, and
- (b) for which the excise duty point<sup>(2)</sup>, in relation to that product, occurs on or after 1st August 2023.

(2) Except in a case where paragraph (4) applies, alcohol duty<sup>(3)</sup> is to be paid on the alcoholic product as if it had become chargeable on the date the excise duty point occurs.

(3) Paragraph (4) applies in a case where alcohol duty would have been payable at the discounted rate<sup>(4)</sup> if an alcoholic product had become chargeable on 1st August 2023.

(4) Alcohol duty is to be paid on the alcoholic product as if it was produced and had become chargeable on 1st August 2023.

(5) For the purposes of this regulation—

“relevant duty” means, in the case of—

- spirits, excise duty chargeable under section 5 (spirits: charge of excise duty) of ALDA;
- beer, excise duty chargeable under section 36 (general beer duty) of ALDA;
- wine, excise duty chargeable under section 54 (wine: charge of excise duty) of ALDA;
- other fermented product, excise duty chargeable under section 55 (made-wine: charge of excise duty) of ALDA;
- cider, excise duty chargeable under section 62 (cider: charge of excise duty) of ALDA.

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(1) “Alcoholic product” is defined in section 44 (meaning of “alcoholic product”) of the Act.

(2) “Excise duty point” is defined in section 49(2) (excise duty point and payment) of the Act.

(3) “Alcohol duty” is defined in section 47 (alcohol duty: charge) of the Act.

(4) “Discounted rate” is defined in section 54(2) (small producer relief: discounted rates) of the Act.