



Finance (No. 2) Act 2023

2023 CHAPTER 30

PART 2

ALCOHOL DUTY

CHAPTER 7

WHOLESALE OF CONTROLLED ALCOHOLIC PRODUCTS

103 Restriction on buying controlled alcoholic products wholesale

- (1) A person may not—
- (a) buy controlled alcoholic products wholesale from a UK person, unless the person is an approved wholesaler in relation to the sale, or
 - (b) buy relevant alcoholic products from an Isle of Man person, unless the person is an Isle of Man approved wholesaler.
- (2) In [this section](#) and in [section 104\(4\)](#)—
- (a) “Isle of Man person” means a person who is established in the Isle of Man for the purposes of value added tax under any provision of the law in force in the Isle of Man corresponding to paragraph 1(10) of Schedule 1 to VATA 1994;
 - (b) “Isle of Man approved wholesaler” means an Isle of Man person who is approved under any provision of the law in force in the Isle of Man corresponding to [section 100](#);
 - (c) “relevant alcoholic products” means alcoholic products which, if they had been produced in the United Kingdom, would have been charged with alcohol duty under [this Part](#) at a rate greater than nil.