



Finance (No. 2) Act 2023

2023 CHAPTER 30

PART 2

ALCOHOL DUTY

CHAPTER 7

WHOLESALEING OF CONTROLLED ALCOHOLIC PRODUCTS

106 Groups

- (1) Two or more bodies corporate are members of a group for the purposes of the alcohol wholesaling provisions if each is established or has a fixed establishment in the United Kingdom and—
 - (a) one of them controls each of the others,
 - (b) one person (whether a body corporate or an individual) controls all of them, or
 - (c) two or more individuals carrying on a business in partnership control all of them.
- (2) For the purposes of [this section](#), a body corporate is to be taken to control another body corporate if—
 - (a) it is empowered by or under an enactment to control that body's activities, or
 - (b) it is that body's holding company within the meaning of section 1159 of, and Schedule 6 to, the Companies Act 2006.
- (3) For the purposes of [this section](#)—
 - (a) an individual or individuals are to be taken to control a body corporate if the individual or individuals (were the individual or individuals a company) would be that body's holding company within the meaning of section 1159 of, and Schedule 6 to, the Companies Act 2006 (meaning of "subsidiary" etc), and
 - (b) a body corporate is established or has a fixed establishment in the United Kingdom if it is so established or has such an establishment for the purposes of value added tax.