



# Finance (No. 2) Act 2023

## 2023 CHAPTER 30

### PART 2

#### ALCOHOL DUTY

#### CHAPTER 1

#### CHARGE TO ALCOHOL DUTY

#### *Alcoholic products*

#### **46 Categories of alcoholic products: regulations**

The Treasury may by regulations—

- (a) amend [Schedule 6](#);
- (b) provide that a beverage of an alcoholic strength exceeding 1.2%, of a description specified by or under the regulations, is to be treated as being an alcoholic product of a particular category listed in [section 44](#) (whether or not it would otherwise fall within another category listed in that section).