



Finance (No. 2) Act 2023

2023 CHAPTER 30

PART 2

ALCOHOL DUTY

CHAPTER 2

DRAUGHT RELIEF

50 Qualifying draught products: reduced rates

- (1) Alcohol duty is charged on qualifying draught products at the reduced rates shown in [Schedule 8](#) (instead of at the rates shown in [Schedule 7](#) (the “full rates”)).
- (2) But a person liable to pay alcohol duty on qualifying draught products may, for the purposes of [section 52\(2\)](#), elect for duty to be charged at the full rates.