



# Finance (No. 2) Act 2023

## 2023 CHAPTER 30

### PART 2

#### ALCOHOL DUTY

#### CHAPTER 4

##### OTHER RELIEFS AND EXEMPTIONS

##### *General*

#### 75 Alcoholic ingredients

- (1) [Subsection \(2\)](#) applies where a person proves to the satisfaction of the Commissioners that—
  - (a) alcohol duty is chargeable, and has been paid, on alcoholic products, and
  - (b) the alcoholic products have been used as an ingredient in the production or manufacture of—
    - (i) a qualifying food product, or
    - (ii) a beverage of an alcoholic strength of 1.2% or less.
- (2) The person is entitled to repayment of the alcohol duty, on making a claim in accordance with [this section](#) (subject to [subsection \(7\)](#)).
- (3) In [this section](#) “qualifying food product” means—
  - (a) vinegar,
  - (b) chocolates containing alcohol, where 100 kilograms of the chocolates would not contain more than 8.5 litres of alcohol, or
  - (c) any other food (for human consumption) which contains alcohol, where 100 kilograms of the food would not contain more than 5 litres of alcohol.

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*Status: This is the original version (as it was originally enacted).*

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- (4) Alcoholic products that are converted into vinegar are treated, for the purposes of [this section](#), as being used as an ingredient in the production or manufacture of vinegar.
- (5) Neither of the following is a qualifying food product for the purposes of this section—
  - (a) a beverage, including a beverage produced or intended for consumption in frozen form;
  - (b) a product that is intended for consumption as a substitute for a beverage.
- (6) A claim for repayment under [this section](#)—
  - (a) must be in the form and manner, and contain the information, required by the Commissioners (either generally or in a particular case), and
  - (b) except so far as the Commissioners otherwise allow, relate to duty paid on alcoholic products used as an ingredient during a period of 3 months ending not more than 3 years before the claim is made.
- (7) No repayment of duty may be made unless the Commissioners are satisfied that the repayment claimed does not relate to any duty which has been repaid or drawn back prior to the making of the claim.
- (8) The Commissioners may remit any alcohol duty chargeable—
  - (a) on alcoholic products imported into the United Kingdom at a time when they are contained as an ingredient in a qualifying food product within [subsection \(3\)\(b\)](#) or [\(c\)](#), or
  - (b) on alcoholic products used as an ingredient in the manufacture or production in an excise warehouse of a qualifying food product within [subsection \(3\)\(b\)](#) or [\(c\)](#).