



Finance (No. 2) Act 2023

2023 CHAPTER 30

PART 2

ALCOHOL DUTY

CHAPTER 4

OTHER RELIEFS AND EXEMPTIONS

Spirits

80 Restrictions on use of certain articles

- (1) If a person makes unauthorised use of an article to which [this section](#) applies—
 - (a) that conduct attracts a penalty under section 9 of FA 1994, and
 - (b) the article is liable to forfeiture.
- (2) [This section](#) applies to—
 - (a) an article containing spirits which are exempt under [section 76](#) from the charge to alcohol duty;
 - (b) an article in respect of which spirits were used in the manufacture or preparation, where remission of alcohol duty on the spirits was obtained under [section 78](#).
- (3) A person makes “unauthorised use” of an article for the purposes of [this section](#) if—
 - (a) the person uses the article other than for medical or scientific purposes, and
 - (b) the person has not complied with the requirements under [subsection \(4\)](#).
- (4) The requirements are that—
 - (a) the person must obtain the written consent of the Commissioners to the use of the article other than for medical or scientific purposes, and

Status: This is the original version (as it was originally enacted).

- (b) the person must pay to the Commissioners an amount equal to the duty shortfall.
- (5) In [this section](#), the “duty shortfall” means—
- (a) the difference between the duty charged on the spirits contained in, or used in the manufacture or preparation of, the article, and
 - (b) the duty which would have been chargeable had the article not been exempt under [section 76](#) or the duty had not been remitted under [section 78](#).
- (6) The Commissioners may make regulations for the purpose of enforcing [this section](#).
- (7) Regulations under [subsection \(6\)](#) may, in particular, require a person carrying on any trade in which spirits or articles containing, manufactured or prepared with spirits are, in the opinion of the Commissioners, likely to be or have been used—
- (a) to give and verify particulars of the materials which the person is using or has used, or the articles the person has sold;
 - (b) to produce any documents (of whatever nature) relating to such materials or articles.
- (8) If a person contravenes or fails to comply with any regulation made under [subsection \(6\)](#), the contravention or failure attracts a penalty under section 9 of FA 1994.
- (9) In [this section](#), a reference to an article includes a reference to any part of that article.