



Finance (No. 2) Act 2023

2023 CHAPTER 30

PART 2

ALCOHOL DUTY

CHAPTER 5

REGULATED ACTIVITIES AND APPROVALS

86 Mixing alcoholic products

- (1) A person may not mix two or more alcoholic products unless one of the following exemptions applies.
- (2) The first exemption applies if the products are mixed—
 - (a) either—
 - (i) in accordance with an approval under [section 82](#), or
 - (ii) in an excise warehouse, and
 - (b) the mixing takes place before the excise duty point.
- (3) The second exemption applies if all of the alcoholic products being mixed—
 - (a) fall within the same paragraph of [section 44\(1\)](#), and
 - (b) are of the same alcoholic strength.
- (4) The third exemption applies if—
 - (a) the alcohol duty on each of the alcoholic products being mixed has been paid, and
 - (b) that amount is equal to or exceeds the amount of alcohol duty that would (if the mixing had taken place before the excise duty point) have been chargeable on the resulting mix.
- (5) The fourth exemption applies if—
 - (a) the alcohol duty on each of the alcoholic products being mixed has been paid,

Status: This is the original version (as it was originally enacted).

- (b) the resulting mix is intended for consumption on the premises on which the mixing takes place, and
- (c) the method of mixing is of a description specified in a notice published by the Commissioners.