
EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations appoint 1st April 2017 as the day for section 54(3) of the Finance Act 2015 (“FA 2015”) to come into force, so far as it relates to section 88F of the Alcoholic Liquor Duties Act 1979 (“ALDA”).

Section 54(3) of FA 2015 amends ALDA by inserting a new Part 6A, which contains a scheme requiring the approval by Her Majesty’s Revenue and Customs of persons engaged in the wholesaling of controlled liquor. Section 88F of the new Part 6A imposes a restriction on buying controlled liquor wholesale from a UK person unless the UK person is an approved person in relation to the sale. It is the final part of the amendments made by section 54(3) of FA 2015 to be brought into force.

A Tax Information and Impact Note has not been prepared for these Regulations as they give effect to previously announced policy and are appointed day regulations.