
STATUTORY INSTRUMENTS

2023 No. 806

EXCISE

The Alcoholic Products (Excise Duty) Regulations 2023

Made - - - - - *14th July 2023*
Laid before the House of
Commons - - - - - *17th July 2023*
Coming into force *1st August 2023*

**THE ALCOHOLIC PRODUCTS
(EXCISE DUTY) REGULATIONS 2023**

PART 1

Introduction

1. Citation, commencement and interpretation

PART 2

Alcoholic strength

2. The volume of alcoholic product in any container
3. The strength of alcoholic product
4. Assessments where incorrectly low rate of alcohol duty applied

PART 3

Reliefs

5. Relief from duty for undrinkable sediment
6. Grower's domestic consumption relief
7. Draught relief – information to be provided
8. Small producer relief – the volume production limit condition
9. (1) The “volume production limit condition” relevant to a category...
10. Small producer relief – certain removals within the United Kingdom
11. (1) This regulation applies where— (a) a person (P) is...
12. Small producer relief – certificates required for imported alcoholic products
13. Small producer relief – documentation to be provided
14. Small producer relief – record-keeping

Status: This is the original version (as it was originally made).

PART 4

Denatured alcohol

15. Denatured alcohol

PART 5

Travellers' allowances

16. Amendment of the Travellers' Allowances Order 1994
Signature

SCHEDULE 1 — THE TOLERANCE REQUIREMENTS

1. (1) This paragraph applies to large packs filled with a...
2. (1) This paragraph applies to large packs filled with a...

SCHEDULE 2 — METHOD OF DETERMINING THE STRENGTH OF
ALCOHOLIC PRODUCT

1. (1) Except where sub-paragraph (2) applies, the strength of spirits...
2. (1) Except where sub-paragraph (2) applies, the strength of any...
3. In this Schedule "Laboratory Alcohol Table" means a table, published...

Explanatory Note