
STATUTORY INSTRUMENTS

2023 No. 884

**The Finance (No. 2) Act 2023, Part 2 (Alcohol Duty)
(Appointed Day, Savings, Consequential Amendments
and Transitional Provisions) Regulations 2023**

Consequential modifications – ALDA

4.—(1) The provisions of ALDA that continue to have effect under regulation 3(1) do so with the following modifications.

(2) Section 4 (interpretation) has effect as if for subsection (1) there were substituted—

“(1) In this Act, unless the context otherwise requires,—

“beer” has the meaning given by paragraph 3 of Schedule 6 to F(No. 2)A 2023;

“cider” has the meaning given by paragraph 5 of Schedule 6 to F(No. 2)A 2023;

“distiller” means a person holding a distiller’s licence under section 12;

“distiller’s licence” has the meaning given by section 12(1);

“distiller’s warehouse” means a place of security provided by a distiller and approved by the Commissioners under section 15(1);

“distillery” means premises where spirits are manufactured, whether by distillation of a fermented liquor or by any other process;

“duty”, in the case of alcoholic products on which excise duty has been charged, or was chargeable, under this Act before 1st August 2023, means that duty, and in all other cases means “alcohol duty” within the meaning given by section 47 (alcohol duty: charge) of the F(No. 2)A 2023, and references to drawback are to be construed accordingly;

“F(No. 2)A 2023” means the Finance (No. 2) Act 2023;

“licensed”, in relation to a producer of wine or of other fermented product, means a producer who holds a licence to produce wine or other fermented product respectively under subsection (2) of section 54 or 55;

“the Management Act” means the Customs and Excise Management Act 1979;

“packager”, in relation to beer, means a person carrying on the business of packaging beer;

“packaging”, in relation to beer, means to put beer into tanks, casks, kegs, cans, bottles or any other receptacles of a kind in which beer is distributed for sale by another person;

“producer of other fermented product” includes a person who renders other fermented product sparkling, and “produce”, in relation to other fermented product, is to be construed accordingly;

“producer of wine” includes a person who renders wine sparkling, and “produce”, in relation to wine, is to be construed accordingly;

“other fermented product” has the meaning given by paragraph 12 of Schedule 6 to the F(No. 2)A 2023;

“registered brewer” has the meaning given by section 47(1);

“strength” in relation to any alcoholic product has the meaning given to “alcoholic strength” by section 45 (alcoholic strength) of the F(No. 2)A 2023;

“spirits” has the meaning given by paragraph 1 of Schedule 6 to the F(No. 2)A 2023;

“wine” has the meaning given by paragraph 11 of Schedule 6 to the F(No. 2)A 2023.”

(3) Section 13(2A) (power to make regulations relating to manufacture of spirits) has effect as if for “section 5 above” there were substituted “section 47 (alcohol duty: charge) of the F(No. 2)A 2023”.

(4) Section 49 (beer regulations) has effect as if for “general beer duty or high strength beer duty” there were substituted “duty”.

(5) Section 54(2) (wine: charge of excise duty) has effect as if for “Subject to subsection (4) below, a” there were substituted “A”.

(6) Section 55(2) (made-wine: charge of excise duty) has effect as if for “Subject to subsections (4) and (5) below, a” there were substituted “A”.

(7) Sections—

(a) 55 (made-wine: charge of excise duty), in the heading and subsections (2) and (6),

(b) 56 (power to regulate making of wine and made-wine and provide for charging duty thereon), in the heading and subsection (1), and

(c) 61 (remission or repayment of duty on spoilt wine or made-wine), in the heading and subsection (1),

have effect as if for “made-wine”, in each place it occurs, there were substituted “other fermented product”.

(8) Paragraphs 2 and 3 of Schedule 1 (interpretation) have effect as if for “made-wine”, in each place it occurs, there were substituted “other fermented product”.