

---

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 – CEMA**

5.—(1) CEMA has effect with the following modifications.

(2) Section 1(1) (interpretation) has effect as if the following definitions were inserted at the appropriate places—

““distiller” means a person holding a distiller’s licence under section 12 of the Alcoholic Liquor Duties Act 1979;”;

““distiller’s warehouse” means a place of security provided by a distiller and approved by the Commissioners under section 15(1) of the Alcoholic Liquor Duties Act 1979;”;

““licensed”, in relation to a producer of wine or 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 of the Alcoholic Liquor Duties Act 1979;”;

““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;”;

““registered brewer” has the meaning given by section 47(1) of the Alcoholic Liquor Duties Act 1979;”.

(3) Section 112(3) (power of entry upon premises, etc. of revenue traders)(1) has effect as if—

(a) “rectifier, compounder” were omitted, and

(b) for “producer of made-wine” there were substituted “producer of other fermented product”.

(4) Section 113(6) (power to search for concealed pipes, etc)(2) has effect as if—

(a) “rectifier, compounder” were omitted, and

(b) for “producer of made-wine” there were substituted “producer of other fermented product”.

(5) Section 160(2) (power to take samples)(3) has effect as if for “producer of made-wine” there were substituted “producer of other fermented product”.

---

(1) Section 112(3) was amended by paragraph 1(a) of Schedule 2 to the Finance Act 1991 (c. 31) and section 11 of, and paragraph 6 of Schedule 8 to, the Finance Act 1981 (c. 35).

(2) Section 113(6) was amended by paragraph 1(a) of Schedule 2 to the Finance Act 1991 (c. 31).

(3) Section 160(2) was amended by paragraph 1(a) of Schedule 2 to the Finance Act 1991 (c. 31).