

---

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 – the Act**

6.—(1) References to an approval under section 82 (approval requirement: producers) of the Act, however expressed, in the following sections of the Act are to be read as a reference to an ALDA approval—

- (a) section 51(2) (alcoholic products qualifying for draught relief);
  - (b) section 52(3)(b) (repackaging qualifying draught products);
  - (c) section 58(b) (exclusions);
  - (d) section 78(4)(b) (authorised use for certain purposes);
  - (e) section 86(2)(a)(i) (mixing alcoholic products).
- (2) In this regulation “an ALDA approval” means, as the case may be—
- (a) a licence to manufacture spirits under section 12 of ALDA,
  - (b) a registration to hold beer on premises registered to a person without payment of duty under section 41A of ALDA,
  - (c) a registration of a producer of beer under section 47 of ALDA,
  - (d) an excise licence issued under section 54(2) of ALDA in respect of premises on which wine is produced,
  - (e) an excise licence issued under section 55(2) of ALDA in respect of premises on which other fermented product is produced, or
  - (f) a registration of a maker of cider under section 62(2) of ALDA.