



Finance (No. 2) Act 2023

2023 CHAPTER 30

PART 2

ALCOHOL DUTY

CHAPTER 10

FINAL PROVISIONS

117 Interpretation of **this Part**

- (1) The following Table sets out expressions defined or explained in [this Part](#) for general purposes—

Expression	Provision
alcohol	section 45(5)
alcoholic products	section 44(1) and (2)
alcoholic strength	section 45(1)
beer	Schedule 6, paragraph 3
cider	Schedule 6, paragraph 5
denatured alcohol	section 90
excise duty point	section 49
other fermented product	Schedule 6, paragraph 12
qualifying draught product	section 51(1)
spirits	Schedule 6, paragraph 1
wine	Schedule 6, paragraph 11

Changes to legislation: There are currently no known outstanding effects for the Finance (No. 2) Act 2023, Chapter 10. (See end of Document for details)

- (2) **This Part** is to be construed as one with the Customs and Excise Acts 1979.
- (3) Any expression used in this Act or in any instrument made under this Act to which a meaning is given by any other Act included in the Customs and Excise Acts 1979 has, except where the context otherwise requires, the same meaning in this Act or any such instrument as in that Act.

Commencement Information

II S. 117 in force at Royal Assent, see s. 120(1)(a)

118 Regulations: supplementary and general

- (1) The Commissioners may by regulations make provision supplementing provision made in relation to alcohol duty by or under this Part or any other enactment.
- (2) A power to make regulations under any provision of **this Part** may be exercised so as to make different provision for different purposes or areas.
- (3) A power to make regulations under any provision of **this Part** includes power to make—
 - (a) provision which applies generally or only for specified cases or purposes;
 - (b) provision conferring a discretion on a specified person to do anything under, or for the purposes of, the regulations;
 - (c) provision by reference to things specified in a notice published in accordance with the regulations;
 - (d) consequential, supplementary, incidental, transitional or saving provision.
- (4) Regulations under **this Part** are to be made by statutory instrument.
- (5) This section does not apply to regulations under **section 120**.

Commencement Information

I2 S. 118 in force at Royal Assent, see s. 120(1)(a)

119 Regulations: procedure

- (1) A statutory instrument containing any regulations made under **section 46(a)** or **section 51(5)** must be laid before the House of Commons, and, unless approved by that House before the end of the period of 28 days beginning with the date on which the instrument is made, ceases to have effect at the end of that period.
- (2) The fact that a statutory instrument ceases to have effect as a result of **subsection (1)** does not affect—
 - (a) anything previously done under the instrument, or
 - (b) the making of a new statutory instrument.
- (3) In calculating the period for the purposes of **subsection (1)**, no account is to be taken of any time—
 - (a) during which Parliament is dissolved or prorogued, or

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- (b) during which the House of Commons is adjourned for more than 4 days.
- (4) A statutory instrument containing (whether alone or with other provision) any regulations made under [paragraph 2](#) of [Schedule 12](#) may not be made unless a draft of the instrument has been laid before, and approved by a resolution of, the House of Commons.
- (5) A statutory instrument containing regulations made under [this Part](#), other than regulations in respect of which [subsection \(1\)](#) or [subsection \(4\)](#) applies, is subject to annulment in pursuance of a resolution of the House of Commons.
- (6) A statutory instrument containing regulations to which [subsection \(1\)](#) applies may also include regulations relating to alcohol duty under any other provision of the customs and excise Acts (including any provision of [this Part](#)) if the Parliamentary procedure applicable to a statutory instrument containing regulations under the other provision does not require House of Commons approval.
- (7) Where regulations are included as mentioned in [subsection \(6\)](#), the procedure applicable to the statutory instrument is the procedure mentioned in [subsection \(1\)](#) (and not the procedure mentioned in [subsection \(6\)](#)).
- (8) If—
- (a) a statutory instrument contains regulations under any provision of [this Part](#) (other than regulations in respect of which [subsection \(1\)](#) or [subsection \(4\)](#) applies) and regulations relating to alcohol duty under any other provision of the customs and excise Acts, and
- (b) the Parliamentary procedure applicable to a statutory instrument containing provision under the other provision does not require House of Commons approval,
- the only Parliamentary procedure applicable to a statutory instrument mentioned in [paragraph \(a\)](#) is that given by [this section](#).
- (9) For the purposes of [subsection \(6\)](#) and [subsection \(8\)](#) the Parliamentary procedure applicable to a statutory instrument requires House of Commons approval if, as a condition of its continuing to have effect or its making, the House of Commons has to approve the statutory instrument or a draft of it.
- (10) [This section](#) does not apply to regulations under [section 120](#).

Commencement Information

I3 S. 119 in force at Royal Assent, see [s. 120\(1\)\(a\)](#)

120 Commencement

- (1) The following provisions of [this Part](#) come into force on the day on which this Act is passed—
- (a) [this Chapter](#), and
- (b) any other provision of [this Part](#) so far as it confers a power to make regulations.
- (2) The other provisions of [this Part](#) (so far as not brought into force by [subsection \(1\)](#)) come into force on such day or days as the Commissioners may by regulations appoint.
- (3) Different days may be appointed for different purposes or different areas.

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- (4) The Commissioners may by regulations make consequential, supplementary, incidental, transitional or saving provision in connection with the coming into force of any provision of [this Part](#).
- (5) The power to make regulations under [subsection \(4\)](#)—
- (a) may be exercised so as to make different provision for different purposes or areas, and
 - (b) includes power to make provision of a kind described in [section 118\(3\)\(a\)](#) to [\(c\)](#).
- (6) Regulations under [this section](#) are to be made by statutory instrument.

Commencement Information

I4 S. 120 in force at Royal Assent, see [s. 120\(1\)\(a\)](#)

Changes to legislation:

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