



Finance (No. 2) Act 2023

2023 CHAPTER 30

PART 2

ALCOHOL DUTY

CHAPTER 9

REPEALS, FURTHER AMENDMENTS AND TRANSITIONAL PROVISIONS

Repeals and further amendments

113 Repeals

- (1) The Alcoholic Liquor Duties Act 1979 is repealed.
- (2) The following sections of FA 1995 are repealed—
 - (a) section 4 (alcoholic ingredients relief);
 - (b) section 5 (denatured alcohol).

Commencement Information

- 11** S. 113 not in force at Royal Assent, see s. 120(2)
- 12** S. 113 in force at 1.8.2023 by S.I. 2023/884, reg. 2(1)(i) (with regs. 3(1), 4, 9, 10)

114 Minor and consequential amendments

[Schedule 13](#) makes minor and consequential amendments relating to [this Part](#).

Commencement Information

- 13** S. 114 not in force at Royal Assent, see s. 120(2)

Changes to legislation: There are currently no known outstanding effects for the Finance (No. 2) Act 2023, Chapter 9. (See end of Document for details)

14 S. 114 in force at 1.8.2023 by S.I. 2023/884, **reg. 2(1)(j)** (with reg. 10)

Transitional provision

115 Temporary provision: wine

- (1) Wine of an alcoholic strength of at least 11.5% but not exceeding 14.5% is treated, for the purposes of the charge to alcohol duty, as if it were of an alcoholic strength of 12.5%.
- (2) This section expires at the end of the period of 18 months beginning with the day on which [section 48](#) (rates) comes into force.

Commencement Information

- 15** S. 115 not in force at Royal Assent, see s. 120(2)
16 S. 115 in force at 1.8.2023 by S.I. 2023/884, **reg. 2(1)(k)** (with reg. 10)

116 Temporary provision: cider

Alcohol duty is not charged on cider which is produced—

- (a) at a time before [section 82](#) (approvals) comes into force, and
- (b) by a person who, at that time, is exempt from the requirement to register under section 62 of ALDA 1979 by reason of an order made (or having effect as if made) under subsection (3) of that section.

Commencement Information

- 17** S. 116 not in force at Royal Assent, see s. 120(2)
18 S. 116 in force at 1.8.2023 by S.I. 2023/884, **reg. 2(1)(k)** (with reg. 10)

Changes to legislation:

There are currently no known outstanding effects for the Finance (No. 2) Act 2023, Chapter 9.