
Status: This version of this schedule contains provisions that are prospective.
Changes to legislation: There are currently no known outstanding effects for the Finance (No. 2) Act 2023, Schedule 13. (See end of Document for details)

SCHEDULES

SCHEDULE 13

Section 114

ALCOHOL DUTY: MINOR AND CONSEQUENTIAL AMENDMENTS

PART 1

GENERAL

CEMA 1979

1 CEMA 1979 is amended in accordance with [paragraphs 2 to 5](#).

Commencement Information

- I1** Sch. 13 para. 1 not in force at Royal Assent, see [s. 120\(2\)](#)
I2 [Sch. 13 para. 1](#) in force at 1.8.2023 by [S.I. 2023/884](#), [reg. 2\(1\)\(j\)](#) (with [reg. 10](#))

- 2 (1) Section 1 (interpretation) is amended as follows.
- (2) In subsection (1), in the definition of “the Customs and Excise Acts 1979”, after “the Tobacco Products Duty Act 1979” insert—
- “and references (however expressed) to the Customs and Excise Acts 1979, or to the group of Acts included in the Customs and Excise Acts 1979, include references to [Part 2](#) of the Finance (No. 2) Act 2023 (alcohol duty);”
- (3) In subsection (3), omit “Alcoholic Liquor Duties Act 1979” and the list of expressions relating to that Act.
- (4) After subsection (3) insert—
- “(3ZA) Any expression used in this Act or in any instrument made under this Act to which a meaning is given by [Part 2](#) of the Finance (No. 2) Act 2023 (alcohol duty) has, except where the context otherwise requires, the same meaning in this Act or any such instrument as in that Part; and for ease of reference the following is a list of the expressions concerned—
- “alcoholic product”
“beer”
“cider”
“other fermented product”
“spirits”
“wholesaler”
“wine”.”

Status: This version of this schedule contains provisions that are prospective.

Changes to legislation: There are currently no known outstanding effects for the Finance (No. 2) Act 2023, Schedule 13. (See end of Document for details)

Commencement Information

- I3** Sch. 13 para. 2 not in force at Royal Assent, see s. 120(2)
- I4** Sch. 13 para. 2 in force at 1.8.2023 by S.I. 2023/884, **reg. 2(1)(j)** (with reg. 10)

- 3 In section 112 (power of entry upon premises, etc of revenue traders), in subsection (5), for “dutiabale alcoholic liquors” substitute “alcoholic products”.

Commencement Information

- I5** Sch. 13 para. 3 not in force at Royal Assent, see s. 120(2)
- I6** Sch. 13 para. 3 in force at 1.8.2023 by S.I. 2023/884, **reg. 2(1)(j)** (with reg. 10)

- 4 (1) Section 114 (power to prohibit use of certain substances in exciseable goods) is amended as follows.
- (2) In subsections (1) and (2), for “or liquor”, in each place it occurs, substitute “, product or liquid”.
- (3) In subsection (3)—
- (a) for “or liquor” substitute “, product or liquid”;
 - (b) for “substance or liquid” substitute “substance, product or liquid”.

Commencement Information

- I7** Sch. 13 para. 4 not in force at Royal Assent, see s. 120(2)
- I8** Sch. 13 para. 4 in force at 1.8.2023 by S.I. 2023/884, **reg. 2(1)(j)** (with reg. 10)

- 5 In section 163A (power to search articles), in subsection (2), in the words before paragraph (a), for “dutiabale alcoholic liquor” substitute “alcoholic products”.

Commencement Information

- I9** Sch. 13 para. 5 not in force at Royal Assent, see s. 120(2)
- I10** Sch. 13 para. 5 in force at 1.8.2023 by S.I. 2023/884, **reg. 2(1)(j)** (with reg. 10)

Commencement Information

- I11** Sch. 13 para. 1 not in force at Royal Assent, see s. 120(2)
- I12** Sch. 13 para. 1 in force at 1.8.2023 by S.I. 2023/884, **reg. 2(1)(j)** (with reg. 10)
- I13** Sch. 13 para. 2 not in force at Royal Assent, see s. 120(2)
- I14** Sch. 13 para. 2 in force at 1.8.2023 by S.I. 2023/884, **reg. 2(1)(j)** (with reg. 10)
- I15** Sch. 13 para. 3 not in force at Royal Assent, see s. 120(2)
- I16** Sch. 13 para. 3 in force at 1.8.2023 by S.I. 2023/884, **reg. 2(1)(j)** (with reg. 10)
- I17** Sch. 13 para. 4 not in force at Royal Assent, see s. 120(2)
- I18** Sch. 13 para. 4 in force at 1.8.2023 by S.I. 2023/884, **reg. 2(1)(j)** (with reg. 10)
- I19** Sch. 13 para. 5 not in force at Royal Assent, see s. 120(2)
- I10** Sch. 13 para. 5 in force at 1.8.2023 by S.I. 2023/884, **reg. 2(1)(j)** (with reg. 10)

Status: This version of this schedule contains provisions that are prospective.

Changes to legislation: There are currently no known outstanding effects for the Finance (No. 2) Act 2023, Schedule 13. (See end of Document for details)

Customs and Excise Duties (General Reliefs) Act 1979

- 6 In section 18 of the Customs and Excise Duties (General Reliefs) Act 1979 (interpretation) in subsection (2), for “Alcoholic Liquor Duties Act 1979” substitute “[Part 2](#) of the Finance (No. 2) Act 2023”.

Commencement Information

- I11** Sch. 13 para. 6 not in force at Royal Assent, see s. 120(2)
I12 Sch. 13 para. 6 in force at 1.8.2023 by S.I. 2023/884, [reg. 2\(1\)\(j\)](#) (with [reg. 10](#))

Excise Duties (Surcharges or Rebates) Act 1979

- 7 In section 1 of the Excise Duties (Surcharges or Rebates) Act 1979 (surcharges or rebates of amounts due for excise duties), in subsection (1), for paragraph (a) substitute—
“(a) that chargeable in respect of alcoholic products;”.

Commencement Information

- I13** Sch. 13 para. 7 not in force at Royal Assent, see s. 120(2)
I14 Sch. 13 para. 7 in force at 1.8.2023 by S.I. 2023/884, [reg. 2\(1\)\(j\)](#) (with [reg. 10](#))

FA 1994

- 8 FA 1994 is amended in accordance with [paragraphs 9 to 14](#).

Commencement Information

- I15** Sch. 13 para. 8 not in force at Royal Assent, see s. 120(2)
I16 Sch. 13 para. 8 in force at 1.8.2023 by S.I. 2023/884, [reg. 2\(1\)\(j\)](#) (with [reg. 10](#))

- 9 In section 12 (assessments to excise duty), in subsection (2)(ca), for “Schedule 2A to the Alcoholic Liquor Duties Act 1979” substitute “[Schedule 12](#) to the Finance (No. 2) Act 2023”.

Commencement Information

- I17** Sch. 13 para. 9 not in force at Royal Assent, see s. 120(2)
I18 Sch. 13 para. 9 in force at 1.8.2023 by S.I. 2023/884, [reg. 2\(1\)\(j\)](#) (with [reg. 10](#))

- 10 In section 12A (other assessments relating to excise duty matters), in subsection (3), for paragraph (bb) substitute—
“(bb) [section 60](#), [78](#) or [79](#) of the Finance (No. 2) Act 2023;”.

Commencement Information

- I19** Sch. 13 para. 10 not in force at Royal Assent, see s. 120(2)
I20 Sch. 13 para. 10 in force at 1.8.2023 by S.I. 2023/884, [reg. 2\(1\)\(j\)](#) (with [reg. 10](#))

Status: This version of this schedule contains provisions that are prospective.

Changes to legislation: There are currently no known outstanding effects for the Finance (No. 2) Act 2023, Schedule 13. (See end of Document for details)

- 11 (1) Section 12B (section 12A: supplementary provisions) is amended as follows.
- (2) In subsection (2), for paragraphs (ea) and (eb) substitute—
- “(ea) in the case of an assessment under [section 78](#) of the Finance (No. 2) Act 2023, the time of delivery from the relevant premises (as defined in that section);
- (eb) in the case of an assessment under [section 79](#) of that Act, the time of importation;”.
- (3) In subsection (2)(ec), for “section 36G of that Act” substitute “[section 60](#) of that Act”.

Commencement Information

I21 Sch. 13 para. 11 not in force at Royal Assent, see s. 120(2)

I22 Sch. 13 para. 11 in force at 1.8.2023 by S.I. 2023/884, [reg. 2\(1\)\(j\)](#) (with [reg. 10](#))

- 12 In section 16 (appeals to a tribunal), in subsection (3A), for “section 8, 10 or 11 of the Alcoholic Liquor Duties Act 1979” substitute “[section 78](#) or [79](#) of the Finance (No. 2) Act 2023 (alcohol duty: certain reliefs or exemptions for spirits)”.

Commencement Information

I23 Sch. 13 para. 12 not in force at Royal Assent, see s. 120(2)

I24 Sch. 13 para. 12 in force at 1.8.2023 by S.I. 2023/884, [reg. 2\(1\)\(j\)](#) (with [reg. 10](#))

- 13 In section 16A (temporary approvals etc. pending review or appeal), in subsection (2) (c) for “section 88C ALDA 1979” substitute “[section 100](#) of the Finance (No. 2) Act 2023”.

Commencement Information

I25 Sch. 13 para. 13 not in force at Royal Assent, see s. 120(2)

I26 Sch. 13 para. 13 in force at 1.8.2023 by S.I. 2023/884, [reg. 2\(1\)\(j\)](#) (with [reg. 10](#))

- 14 In Schedule 5 (decisions subject to review and appeal)—
- (a) in the shoulder reference, for “Section 14” substitute “Section 13A”;
- (b) omit paragraph 9ZA (and the heading preceding it).

Commencement Information

I27 Sch. 13 para. 14 not in force at Royal Assent, see s. 120(2)

I28 Sch. 13 para. 14 in force at 1.8.2023 by S.I. 2023/884, [reg. 2\(1\)\(j\)](#) (with [reg. 10](#))

Commencement Information

I15 Sch. 13 para. 8 not in force at Royal Assent, see s. 120(2)

I16 Sch. 13 para. 8 in force at 1.8.2023 by S.I. 2023/884, [reg. 2\(1\)\(j\)](#) (with [reg. 10](#))

I17 Sch. 13 para. 9 not in force at Royal Assent, see s. 120(2)

I18 Sch. 13 para. 9 in force at 1.8.2023 by S.I. 2023/884, [reg. 2\(1\)\(j\)](#) (with [reg. 10](#))

I19 Sch. 13 para. 10 not in force at Royal Assent, see s. 120(2)

I20 Sch. 13 para. 10 in force at 1.8.2023 by S.I. 2023/884, [reg. 2\(1\)\(j\)](#) (with [reg. 10](#))

Status: This version of this schedule contains provisions that are prospective.

Changes to legislation: There are currently no known outstanding effects for the Finance (No. 2) Act 2023, Schedule 13. (See end of Document for details)

- I21** Sch. 13 para. 11 not in force at Royal Assent, see s. 120(2)
- I22** Sch. 13 para. 11 in force at 1.8.2023 by S.I. 2023/884, **reg. 2(1)(j)** (with reg. 10)
- I23** Sch. 13 para. 12 not in force at Royal Assent, see s. 120(2)
- I24** Sch. 13 para. 12 in force at 1.8.2023 by S.I. 2023/884, **reg. 2(1)(j)** (with reg. 10)
- I25** Sch. 13 para. 13 not in force at Royal Assent, see s. 120(2)
- I26** Sch. 13 para. 13 in force at 1.8.2023 by S.I. 2023/884, **reg. 2(1)(j)** (with reg. 10)
- I27** Sch. 13 para. 14 not in force at Royal Assent, see s. 120(2)
- I28** Sch. 13 para. 14 in force at 1.8.2023 by S.I. 2023/884, **reg. 2(1)(j)** (with reg. 10)

VATA 1994

- 15 (1) In Part 2 of Schedule 8 to VATA 1994 (zero-rating: groups), Group 1 (food) is amended as follows.
- (2) In excepted item 3, for the words from “any duty” to “made-wine” substitute “alcohol duty under **Part 2** of the Finance (No. 2) Act 2023”.
- (3) In excepted item 7, in paragraph (c), for “made-wine” substitute “other fermented products (as defined in **Part 2** of the Finance (No. 2) Act 2023)”.

Commencement Information

- I29** Sch. 13 para. 15 not in force at Royal Assent, see s. 120(2)
- I30** Sch. 13 para. 15 in force at 1.8.2023 by S.I. 2023/884, **reg. 2(1)(j)** (with reg. 10)

FA 2001

- 16 In paragraph 1(2) of Schedule 3 to FA 2001 (excise duty: payments by the Commissioners in case of error or delay)—
- (a) in paragraph (a), for “section 8(1) or 10(1) of the Alcoholic Liquor Duties Act 1979” substitute “**section 78** of the Finance (No. 2) Act 2023 (alcohol duty: authorised use for certain purposes)”;
- (b) omit paragraph (b).

Commencement Information

- I31** Sch. 13 para. 16 not in force at Royal Assent, see s. 120(2)
- I32** Sch. 13 para. 16 in force at 1.8.2023 by S.I. 2023/884, **reg. 2(1)(j)** (with reg. 10)

FA 2007

- 17 In Schedule 24 to FA 2007 (penalties for errors), in the Table in paragraph 1, for the entry relating to alcoholic liquor duties and statements or declarations in connection with a claim for repayment of duty under section 4(4) of FA 1995 substitute—

“Alcohol duty	Statement or declaration in connection with a claim for repayment of duty under section 75 of F(No. 2)A 2023.”
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Status: This version of this schedule contains provisions that are prospective.

Changes to legislation: There are currently no known outstanding effects for the Finance (No. 2) Act 2023, Schedule 13. (See end of Document for details)

Commencement Information

I33 Sch. 13 para. 17 not in force at Royal Assent, see s. 120(2)

I34 Sch. 13 para. 17 in force at 1.8.2023 by S.I. 2023/884, reg. 2(1)(j) (with reg. 10)

FA 2008

- 18 (1) Schedule 41 to FA 2008 (penalties: failure to notify etc.) is amended as follows.
- (2) In the Table in paragraph 1, for the entry relating to alcohol liquor duties and the obligation to be authorised and registered to obtain and use duty stamps under regulations under ALDA 1979 substitute—

“Alcohol duty	Obligations under section 91 of F(No. 2)A 2023 (licence to manufacture and deal wholesale in denatured alcohol).
Alcohol duty	Obligation to be authorised and registered to obtain and use duty stamps under regulations under paragraph 4 of Schedule 12 to F(No. 2)A 2023 (duty stamps).”

- (3) In the Table in paragraph 3, for the three entries relating to ALDA 1979 substitute—

“Part 2 of F(No. 2)A 2023 (alcohol duty), section 53 (2)	Unauthorised repackaging of qualifying draught products.
Part 2 of F(No. 2)A 2023 (alcohol duty), section 78 (8)	Spirits: authorised use for certain purposes.
Part 2 of F(No. 2)A 2023 (alcohol duty), section 79 (2)	Spirits: imported goods not for human consumption.”

Commencement Information

I35 Sch. 13 para. 18 not in force at Royal Assent, see s. 120(2)

I36 Sch. 13 para. 18 in force at 1.8.2023 by S.I. 2023/884, reg. 2(1)(j) (with reg. 10)

TCTA 2018

- 19 (1) TCTA 2018 is amended as follows.
- (2) In section 49 (sections 44 to 48: interpretation), in the definition of “excise duty”, for paragraph (a) substitute—
- “[\(a\) Part 2](#) of the Finance (No. 2) Act 2023 (alcohol duty).”
- (3) In section 53 (meaning of “excise duty”), for paragraph (a) substitute—
- “[\(a\) Part 2](#) of the Finance (No. 2) Act 2023 (alcohol duty).”

Commencement Information

I37 Sch. 13 para. 19 not in force at Royal Assent, see s. 120(2)

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I38 Sch. 13 para. 19 in force at 1.8.2023 by S.I. 2023/884, **reg. 2(1)(j)** (with reg. 10)

Taxation (Post-transition Period) Act 2020

- 20 In section 4(2) of the Taxation (Post-transition Period) Act 2020 (“relevant excise duty provision”), for paragraphs (a) to (f) substitute—
“(a) section 42 of F(No.2) A 2023 (alcohol);”.

Commencement Information

I39 Sch. 13 para. 20 not in force at Royal Assent, see s. 120(2)

I40 Sch. 13 para. 20 in force at 1.8.2023 by S.I. 2023/884, **reg. 2(1)(j)** (with reg. 10)

PROSPECTIVE

PART 2

APPROVALS ETC.

CEMA 1979

- 21 CEMA 1979 is amended in accordance with [paragraphs 22](#) to 27.

Commencement Information

I41 Sch. 13 para. 21 not in force at Royal Assent, see s. 120(2)

- 22 (1) Section 1(1) (interpretation:defined terms) is amended as follows.
- (2) In the definition of “the Customs and Excise Acts 1979”, omit “the Alcoholic Liquor Duties Act 1979.”.
- (3) In the definition of “excise warehouse”, omit “, and, except in that section, also includes a distiller's warehouse”.
- (4) In the definition of “warehouse”—
- (a) for “expressions” substitute “expression”;
 - (b) omit “and “distiller's warehouse””;
 - (c) omit “and, except in that section, also includes a distiller's warehouse”.

Commencement Information

I42 Sch. 13 para. 22 not in force at Royal Assent, see s. 120(2)

- 23 (1) Section 112 (power of entry upon premises, etc of revenue traders) is amended as follows.
- (2) In subsection (3), for the words from “distiller” to “occupier” substitute “a person who produces alcoholic products or an occupier”.

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Changes to legislation: There are currently no known outstanding effects for the Finance (No. 2) Act 2023, Schedule 13. (See end of Document for details)

(3) In subsection (6), for “a distiller” substitute “a person who produces alcoholic products”.

Commencement Information

I43 Sch. 13 para. 23 not in force at Royal Assent, see [s. 120\(2\)](#)

24 In section 113 (power to search for concealed pipes etc), in subsection (6), for the words for the words from “distillers” to “cider” substitute “persons who produce alcoholic products”.

Commencement Information

I44 Sch. 13 para. 24 not in force at Royal Assent, see [s. 120\(2\)](#)

25 In section 136 (offences in connection with claims for drawback etc), in subsection (5), for paragraph (b) substitute—
 “(b) [section 74](#) of the Finance (No. 2) Act 2023 (remission or repayment of duty on spoilt alcoholic products).”

Commencement Information

I45 Sch. 13 para. 25 not in force at Royal Assent, see [s. 120\(2\)](#)

26 (1) Section 160 (power to take samples) is amended as follows.
 (2) In subsection (2), for the words from “any of the following” to “cider” substitute “a revenue trader to whom this subsection applies”.
 (3) After subsection (2) insert—
 “(2A) The revenue traders to whom subsection (2) applies are persons who produce alcoholic products.”

Commencement Information

I46 Sch. 13 para. 26 not in force at Royal Assent, see [s. 120\(2\)](#)

27 In section 178 (citation) in subsection (2), omit “the Alcoholic Liquor Duties Act 1979,”.

Commencement Information

I47 Sch. 13 para. 27 not in force at Royal Assent, see [s. 120\(2\)](#)

Commencement Information

I41 Sch. 13 para. 21 not in force at Royal Assent, see [s. 120\(2\)](#)

I42 Sch. 13 para. 22 not in force at Royal Assent, see [s. 120\(2\)](#)

I43 Sch. 13 para. 23 not in force at Royal Assent, see [s. 120\(2\)](#)

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Changes to legislation: There are currently no known outstanding effects for the Finance (No. 2) Act 2023, Schedule 13. (See end of Document for details)

- I44** Sch. 13 para. 24 not in force at Royal Assent, see [s. 120\(2\)](#)
- I45** Sch. 13 para. 25 not in force at Royal Assent, see [s. 120\(2\)](#)
- I46** Sch. 13 para. 26 not in force at Royal Assent, see [s. 120\(2\)](#)
- I47** Sch. 13 para. 27 not in force at Royal Assent, see [s. 120\(2\)](#)

FA 1994

28 In section 16A of FA 1994 (temporary approvals etc. pending review or appeal), at the end of subsection (2) insert—

“(g) approved under [section 82](#) of the Finance (No. 2) Act 2023 (approval to produce alcoholic products).”

Commencement Information

- I48** Sch. 13 para. 28 not in force at Royal Assent, see [s. 120\(2\)](#)

FA 2007

29 (1) The Table in paragraph 1 of Schedule 24 to FA 2007 (penalties for errors) is amended as follows.

(2) Omit the entry relating to alcoholic liquor duties and returns under regulations under section 13, 49, 56 or 62 of ALDA 1979.

(3) After the entry relating to alcohol duty (inserted by paragraph 17 of this Schedule) insert—

“Alcohol duty

Return under regulations under [section 88](#) of F(No. 2)A 2023.”

Commencement Information

- I49** Sch. 13 para. 29 not in force at Royal Assent, see [s. 120\(2\)](#)

FA 2008

30 (1) The Table in paragraph 1 of Schedule 41 to FA 2008 (penalties: failure to notify etc.) is amended as follows.

(2) After the entry relating to air passenger duty insert—

“Alcohol duty

Obligations under [section 88](#) of F(No. 2)A 2023 (approval requirement: producers).”

(3) Omit—

(a) the entry relating to alcohol liquor duties and obligations under sections 12(1), 47(1), 54(2), 55(2) and 62(2) of ALDA 1979 (obligations to hold licence to manufacture spirits, register to brew beer, hold licence to produce wine or made-wine and register to make cider), and

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- (b) the entry relating to alcohol liquor duties and the obligation to have plant and processes approved for the manufacture of spirits under regulations under section 15(6) of ALDA 1979 (distillers' warehouses).

Commencement Information

I50 Sch. 13 para. 30 not in force at Royal Assent, see [s. 120\(2\)](#)

FA 2009

- 31 FA 2009 is amended in accordance with paragraphs 32 and 33.

Commencement Information

I51 Sch. 13 para. 31 not in force at Royal Assent, see [s. 120\(2\)](#)

- 32 (1) In Schedule 55 (penalty for failure to make returns etc), in the Table in paragraph 1, for item 18 substitute—

“18	Alcohol duty	Return under regulations under section 88 of F(No.2)A 2023”.
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- (2) In subsections (2) and (4) of section 106 (penalties for failure to make returns: commencement) references to Schedule 55 to that Act have effect as references to that Schedule as amended by this paragraph.

Commencement Information

I52 Sch. 13 para. 32 not in force at Royal Assent, see [s. 120\(2\)](#)

- 33 (1) In Schedule 56 (penalty for failure to make payments on time), in the Table in paragraph 1, for item 11E substitute—

“11E	Alcohol duty	Amount payable under regulations under section 88 of F(No. 2)A 2023 (except an amount falling within item 17A, 23 or 24)	The date determined by or under regulations under section 88 of F(No. 2)A 2023 as the date by which the amount must be paid”.
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- (2) In subsections (2) and (4) of section 107 (penalties for failure to pay tax) references to Schedule 56 to that Act have effect as references to that Schedule as amended by this paragraph.

Commencement Information

I53 Sch. 13 para. 33 not in force at Royal Assent, see [s. 120\(2\)](#)

Status: *This version of this schedule contains provisions that are prospective.*

Changes to legislation: *There are currently no known outstanding effects for the Finance (No. 2) Act 2023, Schedule 13. (See end of Document for details)*

Commencement Information

- I51** Sch. 13 para. 31 not in force at Royal Assent, see [s. 120\(2\)](#)
- I52** Sch. 13 para. 32 not in force at Royal Assent, see [s. 120\(2\)](#)
- I53** Sch. 13 para. 33 not in force at Royal Assent, see [s. 120\(2\)](#)

Status:

This version of this schedule contains provisions that are prospective.

Changes to legislation:

There are currently no known outstanding effects for the Finance (No. 2) Act 2023, Schedule 13.