
Changes to legislation: There are currently no known outstanding effects for the Finance (No. 2) Act 2023, Paragraph 15. (See end of Document for details)

SCHEDULES

SCHEDULE 13

ALCOHOL DUTY: MINOR AND CONSEQUENTIAL AMENDMENTS

PART 1

GENERAL

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

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

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