

Status: This version of this provision is prospective.

Changes to legislation: There are currently no known outstanding effects for the Finance (No. 2) Act 2023, Paragraph 30. (See end of Document for details)

SCHEDULES

SCHEDULE 13

ALCOHOL DUTY: MINOR AND CONSEQUENTIAL AMENDMENTS

PROSPECTIVE

PART 2

APPROVALS ETC.

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).”
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- (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
 - (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

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

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