

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

SCHEDULES

SCHEDULE 13

ALCOHOL DUTY: MINOR AND CONSEQUENTIAL AMENDMENTS

PROSPECTIVE

PART 2

APPROVALS ETC.

CEMA 1979

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

Commencement Information

11 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

12 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”.
- (3) In subsection (6), for “a distiller” substitute “a person who produces alcoholic products”.

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Commencement Information

I3 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

I4 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

I5 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

I6 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

I7 Sch. 13 para. 27 not in force at Royal Assent, see [s. 120\(2\)](#)

Commencement Information

- I1** Sch. 13 para. 21 not in force at Royal Assent, see [s. 120\(2\)](#)
I2 Sch. 13 para. 22 not in force at Royal Assent, see [s. 120\(2\)](#)
I3 Sch. 13 para. 23 not in force at Royal Assent, see [s. 120\(2\)](#)
I4 Sch. 13 para. 24 not in force at Royal Assent, see [s. 120\(2\)](#)
I5 Sch. 13 para. 25 not in force at Royal Assent, see [s. 120\(2\)](#)
I6 Sch. 13 para. 26 not in force at Royal Assent, see [s. 120\(2\)](#)

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I7 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

I8 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.”
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Commencement Information

I9 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).”
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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).

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Commencement Information

I10 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

I11 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

I12 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

I13 Sch. 13 para. 33 not in force at Royal Assent, see [s. 120\(2\)](#)

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Commencement Information

- I11** Sch. 13 para. 31 not in force at Royal Assent, see [s. 120\(2\)](#)
- I12** Sch. 13 para. 32 not in force at Royal Assent, see [s. 120\(2\)](#)
- I13** Sch. 13 para. 33 not in force at Royal Assent, see [s. 120\(2\)](#)

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