
STATUTORY INSTRUMENTS

2023 No. 884

**The Finance (No. 2) Act 2023, Part 2 (Alcohol Duty)
(Appointed Day, Savings, Consequential Amendments
and Transitional Provisions) Regulations 2023**

Appointed day

2.—(1) The day appointed for the coming into force of the following provisions of Part 2 of the Act, so far as not already in force, is 1st August 2023—

- (a) Chapters 1 to 3 (charge to alcohol duty, draught relief and small producer relief) and Schedules 6 to 9 (categories of alcoholic products: interpretation, rates of alcohol duty, qualifying draught products: reduced rates and small producer alcoholic products: duty discount);
- (b) Chapter 4 (other reliefs and exemptions) excepting section 74 (spoil alcohol products);
- (c) sections 86 to 88 (mixing alcoholic products, post-duty point dilution of alcoholic products, and alcoholic products regulations);
- (d) section 89 (penalties and forfeiture) for the purposes of the provisions referred to in subsection (1)(b) to (d) of that section;
- (e) Chapters 6 and 7 (denatured alcohol and wholesaling of controlled alcoholic products) and Schedule 10 (penalties for contraventions of alcohol wholesaling provisions);
- (f) section 108 (reviews and appeals) and Schedule 11 (alcohol duty: reviews and appeals);
- (g) section 109 (forfeiture: supplementary provision);
- (h) section 112 (duty stamps) and Schedule 12 (alcohol duty: duty stamps);
- (i) section 113 (repeals);
- (j) section 114 (minor and consequential amendments) and Part 1 of Schedule 13 (alcohol duty: minor and consequential amendments);
- (k) sections 115 (temporary provision: wine) and 116 (temporary provision: cider).