
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**

Savings provisions

3.—(1) The following provisions of ALDA continue to have effect, notwithstanding section 113 (repeals) of the Act, subject to the modifications described in regulation 4—

- (a) section 4(1) to (3) (interpretation)(1);
- (b) section 12 (licence to manufacture spirits)(2);
- (c) section 13 (power to make regulations relating to manufacture of spirits)(3);
- (d) section 15 (distiller’s warehouse)(4);
- (e) section 25 (penalty for unlawful manufacture of spirits, etc.)(5);
- (f) section 41A (suspension of duty: registration of persons and premises)(6);
- (g) section 46 (remission or repayment of duty on spoilt beer)(7);
- (h) section 47 (registration of producers of beer)(8);
- (i) section 49 (beer regulations)(9);

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- (1) Section 4(1) to (3) was amended by section 154 of, and paragraph 180 of Schedule 7 to, the Magistrates’ Court Act 1980 (c. 43), sections 11(1) and 139(6) of, and paragraph 11 of Schedule 8 and Part III of Schedule 19 to, the Finance Act 1981 (c. 35), section 114 of, and Part IV of Schedule 23 to, the Finance Act 1986 (c. 41), section 3 of, and paragraph 5(1) of Schedule 1 and Schedule 2 to, the Territorial Sea Act 1987 (c. 49), paragraph 5(3) and (4) of Schedule 2 and paragraph 1 of Schedule 19 to the Finance Act 1991 (c. 31), paragraph 1(a) to (d) of Schedule 2 and paragraph 1 of Schedule 29 to the Finance Act 1995 (c. 4), paragraph 20 of Schedule 4 to the Criminal Procedure (Consequential Provisions) (Scotland) Act 1995 (c. 40), paragraph 1 of Schedule 7 to the Licensing Act 2003 (c. 17), paragraph 3 of Schedule 1 to the Finance Act 2011 (c. 11), paragraph 51(3) of Schedule 39 to the Finance Act 2012 (c. 14), section 54(2)(a) and (b) of the Finance Act 2015 (c. 11), S.I. 1979/241, S.I. 1987/1278 (N.I. 14) and S.S.I. 2009/248.
 - (2) Section 12 was amended by sections 8(2)(a) and (6) and 114 of, and paragraphs 3(3) of Schedule 5 and Part IV of Schedule 23 to, the Finance Act 1986 (c. 41), sections 9 and 132 of, and Part I of Schedule 19 to, the Finance Act 1990 (c. 29), paragraph 1 of Schedule 26 to the Finance Act 2006 (c. 25), and S.I. 1979/241.
 - (3) Section 13 was amended by section 11(1) of, and paragraph 12(a) and (b) of Schedule 8 to, the Finance Act 1981 (c. 35), paragraph 1 of Schedule 3 to the Finance Act 1985 (c. 54) and paragraph 17(1)(a), (1)(b) and (3) of Schedule 4 and paragraph 1 of Schedule 26 to the Finance Act 1994 (c. 9).
 - (4) Section 15 was amended by section 11(1) of, and paragraph 14(a) and (c) of Schedule 8 to, the Finance Act 1981 (c. 35), sections 5 and 114 of, and paragraph 8(b) of Schedule 3 and Part I of Schedule 23 to, the Finance Act 1986 (c. 41), paragraphs 18(2) and (3) of Schedule 4 and Part III of Schedule 26 to the Finance Act 1994 (c. 9) and paragraph 1 of Schedule 26 to the Finance Act 2006 (c. 25).
 - (5) Section 25 was amended by sections 289F and 289G of the Criminal Procedure (Scotland) Act 1975 (c. 21), section 114(1) of the Police and Criminal Evidence Act 1984 (c. 60), sections 38 and 46 of the Criminal Justice Act 1982 (c. 48) and section 114 of, and Part IV of Schedule 23 to, the Finance Act 1986 (c. 41) in Scotland and by S.I. 2015/664 in England and Wales.
 - (6) Section 41A was inserted by section 7(2) of the Finance Act 1991 (c. 31) and amended by Part I of Schedule 18 to the Finance (No. 2) Act 1992 (c. 48) and paragraph 29 of Schedule 4 to the Finance Act 1994 (c. 9).
 - (7) Section 46 was amended by paragraph 13 of Schedule 2 to the Finance Act 1991 (c. 31) and paragraph 31 of Schedule 4 to the Finance Act 1994 (c. 9).
 - (8) Section 47 was amended by section 7(3) of the Finance Act 1991 (c. 31), paragraphs 32(1) and (2) of Schedule 4 to the Finance Act 1994 (c. 9) and paragraph 25(c)(i) of Schedule 41 to the Finance Act 2008 (c. 9).
 - (9) Section 49 was amended by paragraph 14 of Schedule 2 to the Finance Act 1991 (c. 31), paragraph 11(1) of Schedule 1 to the Finance (No. 2) Act 1992 (c. 48), paragraph 33 of Schedule 4 to the Finance Act 1994 (c. 9), paragraph 3 of Schedule 1 to the Finance Act 2002 (c. 23) and paragraphs 11(a) and (b) of Schedule 1 to the Finance Act 2011 (c. 11).

- (j) section 49A (drawback allowable to registered brewer)(**10**);
- (k) section 54(2) and (5) (wine: charge of excise duty)(**11**);
- (l) section 55(2) and (6) (made-wine: charge of excise duty)(**12**);
- (m) section 56 (power to regulate making of wine and made-wine and provide for charging duty thereon)(**13**);
- (n) section 61 (remission or repayment of duty on spoilt wine or made-wine)(**14**);
- (o) section 62(2) to (7) (excise duty on cider)(**15**);
- (p) section 64 (remission or repayment of duty on spoilt cider)(**16**);
- (q) section 90(1) and (2) (regulations)(**17**);
- (r) section 91 (directions);
- (s) section 93(1) (citation and commencement);
- (t) paragraphs 1 to 3 (interpretation) of Schedule 1(**18**).

(2) Paragraph 3 of Schedule 5 (decisions subject to review and appeal) to the Finance Act 1994(**19**) continues to have effect in relation to the cases specified in paragraph (3) as if the amendments made by section 108 (reviews and appeals) of the Act were not made.

(3) The cases specified for the purpose of paragraph (2) are—

- (a) decisions made before 1st August 2023;
- (b) any decision specified in paragraph 3(1)(ka), (ma) or (mb) of Schedule 5 to the Finance Act 1994;
- (c) any decision specified in paragraph 3(1)(f) and (g), (2A) (2B), (3) and (3A) of that Schedule;
- (d) any decision specified in paragraph 3(2) of that Schedule insofar as it is made under or for the purposes of any regulations under section 13 (power to make regulations relating to manufacture of spirits) of ALDA.

(4) For the purposes of paragraph 3 of Schedule 5 to the Finance Act 1994, as saved by this regulation, references to “made-wine” are to be read as references to “other fermented product”.

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- (10) Section 49A was inserted by section 4(2) of the Finance Act 1986 (c. 41) and amended by paragraph 15 of Schedule 2 to the Finance Act 1991 (c. 31) and paragraph 12 of Schedule 1 to the Finance Act 2011 (c. 11).
 - (11) Section 54(5) was amended by paragraph 34 of Schedule 4 to the Finance Act 1994 (c. 9) and paragraph 25(c)(ii) of Schedule 41 to the Finance Act 2008 (c. 9).
 - (12) Section 55(6) was amended by paragraph 35 of Schedule 4 to the Finance Act 1994 (c. 9) and paragraph 25(c)(iii) of Schedule 41 to the Finance Act 2008 (c. 9).
 - (13) Section 56 was amended by section 114 of, and Part IV of Schedule 23 to, the Finance Act 1986 (c. 41) and paragraph 37 of Schedule 4 to the Finance Act 1994 (c. 9). Words were inserted into section 56(1)(c) by section 5(4) of the Finance Act 1997 (c. 16).
 - (14) Section 61 was amended by paragraph 39 of Schedule 4 to the Finance Act 1994 (c. 9).
 - (15) Section 62 was relevantly amended by paragraph 40(1) and (2) of Schedule 4 to the Finance Act 1994 (c. 9), section 3(2) of the Finance Act 1997 (c. 16), section 5 of the Finance Act 2001 (c. 9) and paragraph 25(c)(iv) of Schedule 41 to the Finance Act 2008 (c. 9).
 - (16) Section 64 was amended by paragraph 41 of Schedule 4 to the Finance Act 1994 (c. 9) and section 3(4) of the Finance Act 1997 (c. 16).
 - (17) Section 90(2) was amended by section 54(5)(b) of the Finance Act 2015 (c. 11).
 - (18) Paragraphs 1 and 2 of Schedule 1 were amended by, and paragraph 3 was inserted by, section 7(1) of the Finance Act 1993 (c. 34).
 - (19) 1994 c. 9. Paragraph 3 was amended by paragraph 8 of Schedule 2 and paragraph 1 of Schedule 29 to the Finance Act 1995 (c. 4), paragraph 17(2) of Schedule 3 to the Finance Act 2001 (c. 9), paragraph 1 of Schedule 29 to the Finance Act 2005 (c. 4), paragraph 1 of Schedule 26 to the Finance Act 2006 (c. 25), paragraphs 2(3) and (4), 3, 4, 5 and 6 of Schedule 42 to the Finance Act 2008 (c. 9), section 187(2)(d) of, and paragraph 52(2) of Schedule 39 to, the Finance Act 2012 (c. 14) and section 54(7) of the Finance Act 2015 (c. 11).