

SCHEDULE

Regulation 12

Consequential Amendments

The Duty-Free Supplies for the Royal Navy Regulations 1954

- 1.—(1) The Duty-Free Supplies for the Royal Navy Regulations 1954(1) are amended as follows.
- (2) In regulation 6 (control of dutiable liquor)—
 - (a) in the heading, for “dutiable liquor” substitute “alcoholic product”;
 - (b) in the text of the regulation, for “dutiable liquor” substitute “alcoholic product”.
- (3) In regulation 10 (definitions) at the appropriate place insert—

““alcoholic product” has the meaning given by section 44 (meaning of “alcoholic product”) of the Finance (No. 2) Act 2023;”.

The Cider and Perry (Exemption from Registration) Order 1976

2. In Article 1(2) of the Cider and Perry (Exemption from Registration) Order 1976(2), in the definition of “cider”, for “(or perry) as defined in section 2(8) of the Finance Act 1976” substitute “as defined in paragraph 5 of Schedule 6 (categories of alcoholic products: interpretation) to the Finance (No. 2) Act 2023”.

The Excise Warehousing (Etc.) Regulations 1988

- 3.—(1) The Excise Warehousing (Etc.) Regulations 1988(3) are amended in accordance with sub-paragraphs (2) to (6).
- (2) In regulation 3 (application) omit paragraph (2).
- (3) In regulation 14 (operations)—
 - (a) in paragraph (1) for “or under sections 57 and 58 of the Alcoholic Liquor Duties Act 1979 (mixing of spirits with made-wine or wine)” substitute “section 86 of the Finance (No. 2) Act 2023 (mixing alcoholic products)”;
 - (b) in paragraph (8) for “made-wine” substitute “other fermented product”.
- (4) In regulation 17(7)(d) (removal from warehouse – general) for “section 8 of the Alcoholic Liquor Duties Act 1979 (remission of duty in respect of spirits used for medical or scientific purposes)” substitute “section 78(1) and (2) of the Finance (No. 2) Act 2023 (authorised use for certain purposes)”.
- (5) Omit regulation 31 (ascertainment of duty by reference to labels etc.).
- (6) In Schedule 1 (operations which may be permitted on warehoused goods)—
 - (a) in paragraphs 3 and 4, for “made-wine”, in both places it occurs, substitute “other fermented product”;
 - (b) in paragraph 4, for “liquor”, in each place it occurs, substitute “alcoholic product”.
- (7) The amendments made by sub-paragraphs (2) to (6) apply to the Excise Warehousing (Etc.) Regulations 1988 as they apply in Northern Ireland by virtue of regulation 100 of the Excise Duties (Northern Ireland Miscellaneous Modifications and Amendments) (EU Exit) Regulations 2020(4).

(1) [S.I. 1954/1406](#).

(2) [S.I. 1976/1206](#), to which there are amendments not relevant to these Regulations.

(3) [S.I. 1988/809](#), amended by [S.I. 2002/501](#); there are other amending instruments but none is relevant.

(4) [S.I. 2020/1559](#), to which there are amendments not relevant to this Regulation.

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The Cider and Perry Regulations 1989

- 4.—(1) The Cider and Perry Regulations 1989⁽⁵⁾ are amended as follows.
- (2) In regulation 4 (interpretation)—
- (a) at the appropriate places insert—
- ““alcoholic product” has the meaning given by section 44 (meaning of “alcoholic product”) of the F(No. 2)A 2023;”;
- ““F(No. 2)A 2023” means the Finance (No. 2) Act 2023;”;
- ““other fermented product” has the meaning given by paragraph 12 of Schedule 6 (categories of alcoholic products: interpretation) to the F(No. 2)A 2023;”;
- (b) for the definition of “cider” substitute—
- ““cider” has the meaning given by paragraph 5 of Schedule 6 (categories of alcoholic products: interpretation) to the F(No. 2)A 2023;”;
- (c) for the definition of “duty” substitute—
- ““duty” in the case of alcoholic products on which excise duty has been charged, or was chargeable, under the Act before 1st August 2023 means that duty, and in all other cases means “alcohol duty” within the meaning given by section 47 (alcohol duty: charge) of the F(No. 2)A 2023 and references to drawback are to be construed accordingly;”;
- (d) omit the definition of “made-wine”;
- (e) for the definition of “strength” substitute—
- ““strength” in relation to any alcoholic product means its alcoholic strength determined and ascertained in accordance with section 45 (alcoholic strength) of the F(No. 2)A 2023;”;
- (f) for the definition of “wine” substitute—
- ““wine” has the meaning given by paragraph 11 of Schedule 6 (categories of alcoholic products: interpretation) to the F(No. 2)A 2023.”.
- (3) Omit regulations 11A (the amount of cider in a large pack), 14A (protection of the revenue derived from excise duty on cider) and 24 (grower’s domestic consumption relief) and the Schedule (the tolerance requirements).
- (4) In regulation 12(c)(iii) (removal without payment of duty) for “made-wine”, in both places it occurs, substitute “other fermented product”.
- (5) In regulation 14(b) (production) for “made-wine” substitute “other fermented product”.

The Wine and Made-wine Regulations 1989

- 5.—(1) The Wine and Made-wine Regulations 1989⁽⁶⁾ are amended as follows.
- (2) In regulation 4 (interpretation)—
- (a) at the appropriate places insert—
- ““alcoholic product” has the meaning given by section 44 (meaning of “alcoholic product”) of the F(No. 2)A 2023;”;
- ““F(No. 2)A 2023” means the Finance (No. 2) Act 2023;”;

⁽⁵⁾ S.I. 1989/1355, amended by S.I. 2000/3213, 2001/2449, 2006/1058 and 2008/1885.

⁽⁶⁾ S.I. 1989/1356, amended by S.I. 1996/2752, 1997/658, 2006/1058, 2007/4, 2008/1885 and 2010/593; there are other amending instruments but none is relevant.

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- ““other fermented product” has the meaning given by paragraph 12 of Schedule 6 (categories of alcoholic products: interpretation) to the F(No. 2)A 2023;”;
- (b) for the definition of “cider” substitute—
- ““cider” has the meaning given by paragraph 5 of Schedule 6 (categories of alcoholic products: interpretation) to the F(No. 2)A 2023;”;
- (c) for the definition of “duty” substitute—
- ““duty” in the case of alcoholic products on which excise duty has been charged, or was chargeable, under the Act before 1st August 2023 means that duty, and in all other cases means “alcohol duty” within the meaning given by section 47 (alcohol duty: charge) of the F(No. 2)A 2023 and references to drawback are to be construed accordingly;”;
- (d) omit the definition of “made-wine”;
- (e) omit the definition of “sparkling”;
- (f) omit the definition of “still made-wine”;
- (g) omit the definition of “still wine”;
- (h) in the definition of “producer” for “made-wine” substitute “other fermented product”;
- (i) for the definition of “strength” substitute—
- ““strength” in relation to any alcoholic product means its alcoholic strength determined and ascertained in accordance with section 45 (alcoholic strength) of the F(No. 2)A 2023;”;
- (j) for the definition of “wine” substitute—
- ““wine” has the meaning given by paragraph 11 of Schedule 6 (categories of alcoholic products: interpretation) to the F(No. 2)A 2023;”
- (k) in the definition of “winery” for “made-wine” substitute “other fermented product”.
- (3) For “made-wine”, in each place it occurs in regulations 3 (application), 5 (application for a licence), 7 (licences), 8 (cancellation of licence), 9 (entries), 10 (withdrawal of entry), 11 (charge to duty), 12 (removal without payment of duty), 12A (constructive removal), 13 (discontinuance of trade), 14 (production), 15 (use), 18 (removal by pipe-line), 23 (furnishing of returns and payment of duty), 25 (drawback of duty) and 26 (conditions for drawback of duty), substitute “other fermented product”.
- (4) Omit regulation 24 (grower’s domestic consumption relief).

The Spirits Regulations 1991

6. In the Spirits Regulations 1991(7) omit regulations 7 (rectifiers and compounders: entry of premises and plant), 18 (ascertainment of strength of spirits), 19 (ascertainment of volume of spirits) and 20 (application of regulations 18 and 19).

The Beer Regulations 1993

- 7.—(1) The Beer Regulations 1993(8) are amended as follows.
- (2) In regulation 4 (interpretation)—
- (a) at the appropriate place insert—

(7) S.I. 1991/2564, amended by S.I. 2005/1524, 2006/1058, 2013/1229, 2019/15; there are other amending instruments but none is relevant.

(8) S.I. 1993/1228, amended by S.I. 2000/3213, 2006/1058 and 2011/1795; there are other amending instruments but none is relevant.

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““F(No. 2)A 2023” means the Finance (No. 2) Act 2023;”;

(b) for the definition of “beer” substitute—

““beer” has the meaning given by paragraph 3 of Schedule 6 (categories of alcoholic products: interpretation) to the F(No. 2)A 2023;”;

(c) for the definition of “duty” substitute—

““duty” in the case of alcoholic products on which excise duty has been charged, or was chargeable, under the Act before 1 August 2023 means that duty, and in all other cases means “alcohol duty” within the meaning given by section 47 (alcohol duty: charge) of the F(No. 2)A 2023 and references to drawback are to be construed accordingly;”;

(d) omit the definition of “large pack”;

(e) for the definition of “strength” substitute—

““strength” in relation to any alcoholic product means its alcoholic strength determined and ascertained in accordance with section 45 (alcoholic strength) of the F(No. 2)A 2023;”.

(3) Omit regulations 8 (when the production of beer begins and when it is completed), 16 to 18 (rate of duty, the amount of beer in any container and the strength of the beer), 22 to 25 (mixing, addition of substances, dilution of beer and protection of the revenue derived from excise duty on beer) and Schedules 4 to 6 (method of determining the strength of beer, particulars of the additions of substances record and the tolerance requirements).

The Travellers’ Allowances Order 1994

8.—(1) The Travellers’ Allowances Order 1994⁽⁹⁾ is amended as follows.

(2) In Article 1A (interpretation) for “the Alcoholic Liquor Duties Act 1979” substitute “Part 2 of the Finance (No. 2) Act 2023”.

The Denatured Alcohol Regulations 2005

9.—(1) The Denatured Alcohol Regulations 2005⁽¹⁰⁾ are amended in accordance with subparagraphs (2) to (5).

(2) In regulation 2 (interpretation)—

(a) in the definition of “the Act” for “Alcoholic Liquor Duties Act 1979” substitute “Finance (No. 2) Act 2023”;

(b) in the definition of “alcohol” for ““dutable alcoholic liquor”” substitute ““alcoholic product””;

(c) at the appropriate place insert—

““alcoholic product” has the meaning given by section 44 (meaning of “alcoholic product”) of the Act;”;

(d) for the definition of “producer” substitute—

““producer” means a person who holds a licence under section 91 (licence to manufacture and deal wholesale in denatured alcohol) of the Act and who denatures, or intends to denature, alcohol at any premises;”.

(3) In regulation 4(1) (classes of denatured alcohol)—

⁽⁹⁾ S.I. 1994/955, amended by S.I. 2020/1412; there are other amending instruments but none is relevant to these Regulations.

⁽¹⁰⁾ S.I. 2005/1524, to which there are amendments not relevant to these Regulations.

- (a) after “purposes of” insert “Part 2 of”;
 - (b) omit “, section 5 of the Finance Act 1995”.
- (4) In regulation 9(1) (producer’s and distributor’s account of goods and distributor’s entry of premises), in the definition of “distributor” –
- (a) for sub-paragraph (a) substitute—
 - “(a) holds a licence under section 91 (licence to manufacture and deal wholesale in denatured alcohol) of the Act;”;
 - (b) in sub-paragraph (c) after “deal or intends to deal wholesale in denatured alcohol” insert “that is not completely denatured alcohol”.
- (5) In regulation 17(3) (disposal of stocks) for “an excise licence for the purpose of section 75 of the Act” substitute “a licence under section 91 (licence to manufacture and deal wholesale in denatured alcohol) of the Act”.
- (6) The amendments made by sub-paragraphs (2) to (5) apply to the Denatured Alcohol Regulations 2005 as they apply in Northern Ireland by virtue of regulation 100 of the Excise Duties (Northern Ireland Miscellaneous Modifications and Amendments) (EU Exit) Regulations 2020.

The Duty Stamps Regulations 2006

- 10.**—(1) The Duty Stamps Regulations 2006⁽¹¹⁾ are amended in accordance with sub-paragraphs (2) to (9).
- (2) In regulation 2(1) (interpretation)—
 - (a) omit the definition of “alcoholic liquor”;
 - (b) at the appropriate place insert—
 - ““alcoholic product” means alcoholic product to which Schedule 12 to the Finance (No. 2) Act 2023 (alcohol duty: duty stamps) applies;”;
 - (c) in the definition of “irregular stamper” omit “dutiable”.
 - (3) In regulations 5(3), 9(2)(e) and 10(4) (conditions for obtaining type A stamps, registration and disqualification from being registered) omit “compounder”.
 - (4) In regulation 10(7)(b) (disqualification from being registered)—
 - (a) omit “dutiable” in each place it occurs;
 - (b) for “section 17(1) of, and paragraphs 5(1) and 6(1) of Schedule 2A to, the Alcoholic Liquor Duties Act 1979” substitute “paragraphs 5(1) and 6(1) of Schedule 12 to the Finance (No. 2) Act 2023 (alcohol duty: duty stamps)”;
 - (5) In regulation 19(1) (premises where duty stamps etc may be affixed) omit sub-paragraph (e).
 - (6) In regulation 20 (times at which a retail container must be stamped) omit paragraph (4).
 - (7) Omit regulation 31 (compounders).
 - (8) In regulation 35(2) (offence of possession, sale etc of unstamped containers) for “Schedule 2A to the Alcoholic Liquor Duties Act 1979” substitute “Schedule 12 to the Finance (No. 2) Act 2023 (alcohol duty: duty stamps)”.
 - (9) For “alcoholic liquor”, in each place it occurs, substitute “alcoholic product” except—
 - (a) in the definition of “alcoholic liquor” (omitted by paragraph (2)(a)), and
 - (b) in the references to the Alcoholic Liquor Duties Act 1979 in regulations 5(3), 10(4) and (7) and 35(1) and (2).

⁽¹¹⁾ *S.I. 2006/202*, amended by *S.I. 2008/1277*, *2010/593*, *2013/1229*, *2019/15* and *2020/1412*; there are other amending instruments but none is relevant.

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(10) The amendments made by sub-paragraphs (2) to (9) apply to the Duty Stamps Regulations 2006 as they apply in Northern Ireland by virtue of regulation 97 of the Excise Duties (Northern Ireland Miscellaneous Modifications and Amendments) (EU Exit) Regulations 2020⁽¹²⁾.

The Excise Goods (Holding, Movement and Duty Point) Regulations 2010

11.—(1) The Excise Goods (Holding, Movement and Duty Point) Regulations 2010⁽¹³⁾ are amended in accordance with sub-paragraphs (2) to (8).

(2) In regulation 19(4)(a) for “alcoholic liquors” substitute “alcoholic products”.

(3) In regulation 38(2) for the definition of “beer” substitute—

““beer” has the meaning given by paragraph 3 of Schedule 6 to the Finance (No. 2) Act 2023 (categories of alcoholic products: interpretation);”.

(4) In regulation 62 (simplified procedure for certain movements of alcoholic liquors)—

(a) in the heading and paragraphs (1) and (2), for “alcoholic liquors”, in each place it occurs, substitute “alcoholic products”;

(b) in paragraph (2B), for “made-wine”, in each place it occurs, substitute “other fermented product”;

(c) in paragraph (2E)—

(i) for “alcoholic liquors” substitute “alcoholic products”;

(ii) for “the liquors” substitute “the products”;

(d) in paragraph (3)—

(i) for “alcoholic liquor”, in each place it occurs, substitute “alcoholic product”;

(ii) for “the liquor” substitute “the product”;

(iii) for sub-paragraph (e) substitute—

“(e) if the amount of alcohol produced in the production premises where the alcoholic product was produced is relevant for the purposes of determining the duty charged on the alcoholic product, the alcoholic product must be accompanied by a certificate of alcohol production in a form approved by the Commissioners.”.

(e) for paragraph (5) substitute—

“(5) In this regulation—

“alcoholic product” has the meaning given by section 44 of the Finance (No. 2) Act 2023;

“beer” has the meaning given by paragraph 3 of Schedule 6 to that Act;

“cider” has the meaning given by paragraph 5 of Schedule 6 to that Act;

“other fermented product” has the meaning given by paragraph 12 of Schedule 6 to that Act;

“spirits” has the meaning given by paragraph 1 of Schedule 6 to that Act;

“wine” has the meaning given by paragraph 11 of Schedule 6 to that Act;

“packager”, in relation to beer, means a person carrying on the business of packaging beer.”.

⁽¹²⁾ S.I. 2020/1559, amended by S.I. 2021/1282 and 2023/64.

⁽¹³⁾ S.I. 2010/593, amended by S.I. 2011/2225, 2012/2786, 2019/13 and 2021/1156; there are other amending instruments but none is relevant.

(5) In regulation 63A (simplified procedure for direct exports of alcoholic liquors and tobacco products), in the heading and paragraphs (1) and (3), for “alcoholic liquors”, in each place it occurs, substitute “alcoholic products”.

(6) In regulation 81(6)(ii) (failure of excise goods to arrive at their destination) for “alcoholic liquors” substitute “alcoholic products”.

(7) In regulation 85A(1) (interpretation and application of Part 14A), in the definition of “relevant excise goods”, for sub-paragraph (d) substitute—

“(d) wine and other fermented product within the meaning given by paragraphs 11 and 12 (respectively) of Schedule 6 to the Finance (No. 2) Act 2023;”.

(8) In Schedule 1 (civil penalties – relevant regulations) for “alcoholic liquors”, in both places it occurs, substitute “alcoholic products”.

(9) The amendments made by sub-paragraph (3) and (6) apply to the Excise Goods (Holding, Movement and Duty Point) Regulations 2010 as they apply in Northern Ireland by virtue of regulation 2 of the Excise Duties (Northern Ireland Miscellaneous Modifications and Amendments) (EU Exit) Regulations 2020(14).

The Wholesaling of Controlled Liquor Regulations 2015

12.—(1) The Wholesaling of Controlled Liquor Regulations 2015(15) are amended as follows.

(2) In regulation 2 (interpretation)—

(a) in the definition of “the Act” for “Alcoholic Liquor Duties Act 1979” substitute “Finance (No. 2) Act 2023”;

(b) at the appropriate place insert—

““alcoholic product” has the meaning given by section 44 (meaning of “alcoholic product”) of the Act;”.

(3) In regulation 3(1) (application for approval) for “88C” substitute “100”.

(4) Omit regulation 7 (conditions and restrictions).

(5) In regulation 9 (sales treated as sales of controlled liquor)—

(a) in the heading, for “liquor” substitute “alcoholic product”;

(b) for “Part 6A” substitute “Chapter 7 of Part 2”;

(c) in the words before paragraph (a), for “liquor” substitute “alcoholic product”;

(d) in paragraphs (a) and (b), for “liquor”, in each place it occurs, substitute “product”.

(6) In regulation 10 (excluded sales) for “Part 6A” substitute “Chapter 7 of Part 2”.

(7) In regulation 11 (applications for approval and registration of bodies corporate which are members of the same group)—

(a) for “Part 6A” substitute “Chapter 7 of Part 2”;

(b) for “88J” substitute “106”.

(8) In regulation 12 (applications for approval and registration of bodies corporate which are members of the same group)—

(a) in paragraph (1), for “88C” substitute “100”;

(b) in paragraph (2), for “88D(1)” substitute “101”.

(14) [S.I. 2020/1559](#), amended by [S.I. 2023/64](#).

(15) [S.I. 2015/1516](#), amended by [S.I. 2015/1921](#); there are other amending instruments but none is relevant.

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- (9) In regulation 19(1) (electronic communication by the Commissioners) for “88C” substitute “100”.
- (10) In regulation 24 (joint and several liability of members of a group), for “Schedule 2B of” substitute “Schedule 10 to”.
- (11) In regulation 25 (forfeiture)—
 - (a) in paragraph (1)(a), for “88C(1)” substitute “100(1)”;
 - (b) in paragraphs (2), (3), (5) and (6), for “dutiabale alcoholic liquor”, in each place it occurs, substitute “alcoholic product”;
 - (c) in paragraphs (4), (5) and (6), for “88F”, in each place it occurs, substitute “103”;
 - (d) in paragraph (4) for “liquor” substitute “alcoholic products”.

The Excise Duties (Removal of Alcoholic Liquor to Northern Ireland and Miscellaneous Amendments) Regulations 2021

13.—(1) The Excise Duties (Removal of Alcoholic Liquor to Northern Ireland and Miscellaneous Amendments) Regulations 2021(**16**) are amended as follows.

- (2) In regulation 2 (interpretation)—
 - (a) in the definition of “authorised person” for “either or both of sections 8 and 10 of the Alcoholic Liquor Duties Act 1979” substitute “section 78 (authorised use for certain purposes) of the Finance (No. 2) Act 2023”;
 - (b) at the relevant place insert—
 - ““relevant premises” has the meaning given by section 78(4) of the Finance (No. 2) Act 2023;”.
- (3) In regulation 4(1) (documents to accompany spirits removed to Northern Ireland) for “a warehouse” substitute “relevant premises”.