



# Finance (No. 2) Act 2023

## 2023 CHAPTER 30

### PART 2

#### ALCOHOL DUTY

#### CHAPTER 7

##### WHOLESALEING OF CONTROLLED ALCOHOLIC PRODUCTS

#### **102 Regulations relating to approval, registration and controlled activities**

- (1) The Commissioners may by regulations make provision—
  - (a) regulating the approval and registration of persons under the alcohol wholesaling provisions,
  - (b) regulating the variation or revocation of any such approval or registration or of any condition or restriction to which such an approval or registration is subject,
  - (c) about the register maintained under [section 101](#),
  - (d) regulating the carrying on of controlled activities, and
  - (e) imposing obligations on approved wholesalers.
- (2) The regulations may, in particular, make provision—
  - (a) requiring applications, and other communications with the Commissioners, to be made electronically;
  - (b) as to the procedure for the approval and registration of bodies corporate which are members of the same group and for members of such a group to be jointly and severally liable for any penalties imposed under—
    - (i) the regulations, or
    - (ii) [Schedule 10](#);
  - (c) requiring approved wholesalers to keep and make available for inspection such records relating to controlled activities as may be specified by or under the regulations;

---

*Status: This is the original version (as it was originally enacted).*

---

- (d) conferring powers on an officer of Revenue and Customs to inspect, copy or remove for a reasonable period those records;
- (e) imposing a penalty of an amount specified by the regulations (which must not exceed £1,000) for a contravention of—
  - (i) the regulations, or
  - (ii) any condition or restriction imposed under the alcohol wholesaling provisions;
- (f) for the assessment and recovery of such a penalty;
- (g) for alcoholic products (whether or not charged with any duty and whether or not that duty has been paid) to be subject to forfeiture for a contravention of—
  - (i) the alcohol wholesaling provisions or the regulations made under [this section](#), or
  - (ii) any condition or restriction imposed under the alcohol wholesaling provisions.