



Finance (No. 2) Act 2023

2023 CHAPTER 30

PART 2

ALCOHOL DUTY

CHAPTER 1

CHARGE TO ALCOHOL DUTY

Charge and rates

VALID FROM 01/08/2023

47 Alcohol duty: charge

- (1) An excise duty (“alcohol duty”) is charged on alcoholic products that are produced in, or imported into, the United Kingdom.
- (2) But [subsection \(1\)](#) is subject to the exemptions in [Chapters 4 and 6](#).

Commencement Information

- II** S. 47 not in force at Royal Assent, see [s. 120\(2\)](#)

VALID FROM 01/08/2023

48 Rates

- (1) Alcohol duty is charged at the rates shown in [Schedule 7](#).

Status: Point in time view as at 11/07/2023. This version of this cross heading contains provisions that are not valid for this point in time.

Changes to legislation: There are currently no known outstanding effects for the Finance (No. 2) Act 2023, Cross Heading: Charge and rates. (See end of Document for details)

- (2) But [subsection \(1\)](#) is subject to—
- (a) [section 50](#) (draught relief), and
 - (b) [section 54](#) (small producer relief).

Commencement Information

I2 S. 48 not in force at Royal Assent, see [s. 120\(2\)](#)

VALID FROM 01/08/2023

49 Excise duty point and payment

- (1) Alcohol duty is to be paid, and the amount chargeable is to be determined and become due, in accordance with provision made by or under—
 - (a) [section 88](#);
 - (b) section 1 of F(No. 2)A 1992.
- (2) In [this Part](#), “excise duty point” has the meaning given by section 1 of F(No. 2)A 1992.

Commencement Information

I3 S. 49 not in force at Royal Assent, see [s. 120\(2\)](#)

Status:

Point in time view as at 11/07/2023. This version of this cross heading contains provisions that are not valid for this point in time.

Changes to legislation:

There are currently no known outstanding effects for the Finance (No. 2) Act 2023, Cross Heading: Charge and rates.