



# Finance (No. 2) Act 2023

## 2023 CHAPTER 30

### PART 2

#### ALCOHOL DUTY

#### CHAPTER 1

#### CHARGE TO ALCOHOL DUTY

#### *Charge and rates*

#### **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**

- |           |  |
|-----------|--|
| <b>I1</b> | S. 47 not in force at Royal Assent, see <a href="#">s. 120(2)</a>  |
| <b>I2</b> | S. 47 in force at 1.8.2023 by <a href="#">S.I. 2023/884</a> , <a href="#">reg. 2(1)(a)</a> (with <a href="#">reg. 10</a> ) |

#### **48 Rates**

- (1) Alcohol duty is charged at the rates shown in [Schedule 7](#).
- (2) But [subsection \(1\)](#) is subject to—
  - (a) [section 50](#) (draught relief), and
  - (b) [section 54](#) (small producer relief).

*Status: Point in time view as at 22/02/2024.*

*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)*

#### Commencement Information

- I3** S. 48 not in force at Royal Assent, see s. 120(2)  
**I4** S. 48 in force at 1.8.2023 by S.I. 2023/884, **reg. 2(1)(a)** (with **reg. 10**)

### 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

- I5** S. 49 not in force at Royal Assent, see s. 120(2)  
**I6** S. 49 in force at 1.8.2023 by S.I. 2023/884, **reg. 2(1)(a)** (with **reg. 10**)

**Status:**

Point in time view as at 22/02/2024.

**Changes to legislation:**

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