



# Finance (No. 2) Act 2023

## 2023 CHAPTER 30

### PART 2

#### ALCOHOL DUTY

### CHAPTER 9

#### REPEALS, FURTHER AMENDMENTS AND TRANSITIONAL PROVISIONS

#### *Transitional provision*

#### **115 Temporary provision: wine**

- (1) Wine of an alcoholic strength of at least 11.5% but not exceeding 14.5% is treated, for the purposes of the charge to alcohol duty, as if it were of an alcoholic strength of 12.5%.
- (2) This section expires at the end of the period of 18 months beginning with the day on which [section 48](#) (rates) comes into force.

#### **116 Temporary provision: cider**

Alcohol duty is not charged on cider which is produced—

- (a) at a time before [section 82](#) (approvals) comes into force, and
- (b) by a person who, at that time, is exempt from the requirement to register under section 62 of ALDA 1979 by reason of an order made (or having effect as if made) under subsection (3) of that section.