



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Status: This is the original version (as it was originally enacted).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