



Finance (No. 2) Act 2023

2023 CHAPTER 30

PART 2

ALCOHOL DUTY

CHAPTER 7

WHOLESALING OF CONTROLLED ALCOHOLIC PRODUCTS

107 Index of defined expressions: [Chapter 7](#)

The following Table sets out expressions defined or explained for the purposes of [this Chapter](#)—

Expression	Provision
alcohol wholesaling provisions	section 98(11)
approved wholesaler	section 100(7)
authorised retail sale	section 98(5)
controlled activity	section 98(8)
enactment	section 98(10)
group (in relation to bodies corporate)	section 106(1)
group sale	section 98(6)
incidental sale	section 98(4)
Isle of Man person and Isle of Man approved wholesaler	section 103(2)(a) and (b)
relevant alcoholic products (for the purposes of sections 103 and 104(4))	section 103(2)(c)

Changes to legislation: There are currently no known outstanding effects for the Finance (No. 2) Act 2023, Section 107. (See end of Document for details)

Expression	Provision
sale of controlled alcoholic products	section 98(2)
UK person	section 98(9)
wholesale	section 98(3)

Commencement Information

- I1** S. 107 not in force at Royal Assent, see [s. 120\(2\)](#)
I2 [S. 107](#) in force at 1.8.2023 by [S.I. 2023/884](#), [reg. 2\(1\)\(e\)](#) (with [reg. 10](#))

Changes to legislation:

There are currently no known outstanding effects for the Finance (No. 2) Act 2023, Section 107.