



# Finance (No. 2) Act 2023

## 2023 CHAPTER 30

### PART 2

#### ALCOHOL DUTY

### CHAPTER 10

#### FINAL PROVISIONS

#### 120 Commencement

- (1) The following provisions of [this Part](#) come into force on the day on which this Act is passed—
  - (a) [this Chapter](#), and
  - (b) any other provision of [this Part](#) so far as it confers a power to make regulations.
- (2) The other provisions of [this Part](#) (so far as not brought into force by [subsection \(1\)](#)) come into force on such day or days as the Commissioners may by regulations appoint.
- (3) Different days may be appointed for different purposes or different areas.
- (4) The Commissioners may by regulations make consequential, supplementary, incidental, transitional or saving provision in connection with the coming into force of any provision of [this Part](#).
- (5) The power to make regulations under [subsection \(4\)](#)—
  - (a) may be exercised so as to make different provision for different purposes or areas, and
  - (b) includes power to make provision of a kind described in [section 118\(3\)\(a\)](#) to [\(c\)](#).
- (6) Regulations under [this section](#) are to be made by statutory instrument.