



# 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](#).