



Finance (No. 2) Act 2023

2023 CHAPTER 30

PART 2

ALCOHOL DUTY

CHAPTER 2

DRAUGHT RELIEF

52 Repackaging qualifying draught products

- (1) For the purposes of [this section](#), qualifying draught products are “repackaged” if—
 - (a) they are transferred to containers that are not large draught containers, but
 - (b) are not transferred in the course of serving a beverage for immediate consumption.
- (2) A person may not repackaging qualifying draught products on any premises in the United Kingdom unless—
 - (a) the repackaging is authorised, or
 - (b) alcohol duty was charged on the products at the full rates, in accordance with an election under [section 50\(2\)](#).
- (3) Repackaging is “authorised” if it is carried out by a person who is—
 - (a) approved and registered under section 100G of CEMA 1979 by virtue of regulation 3 of the Warehousekeepers and Owners of Warehoused Goods Regulations 1999 ([S.I. 1999/1278](#)), or
 - (b) approved under [section 82](#) (producers of alcoholic products).
- (4) Where the repackaging of qualifying draught products is authorised, an amount equal to the duty shortfall is treated, for the purposes of [this Part](#), as an amount of alcohol duty charged on the repackaged products.

Status: This is the original version (as it was originally enacted).

- (5) In [this section](#) and in [section 53](#), the “duty shortfall” in relation to repackaged qualifying draught products is the difference between—
- (a) the alcohol duty payable on the alcoholic products under [section 50\(1\)](#) (draught products: reduced rates), and
 - (b) the alcohol duty that would have been payable on the alcoholic products under [section 48](#) (rates) if they had not, at the excise duty point, been qualifying draught products.
- (6) For the purposes of subsection (2), the Commissioners may by regulations require a person to provide, on the supply to another person of qualifying draught products in respect of which an election under [section 50\(2\)](#) has been made, information or documents, of a description specified by or under the regulations, as evidence that duty has been charged at the full rates.