



Finance (No. 2) Act 2023

2023 CHAPTER 30

PART 2

ALCOHOL DUTY

CHAPTER 3

SMALL PRODUCER RELIEF

Main provisions

60 Assessments where incorrectly low rate of alcohol duty applied

- (1) **This section** applies if—
 - (a) alcohol duty is charged on alcoholic products,
 - (b) it appears at the excise duty point that the alcoholic products are small producer alcoholic products, and
 - (c) it turns out that the alcoholic products were not small producer alcoholic products (including where circumstances were not as they appeared at the excise duty point or where circumstances subsequently changed).
- (2) **This section** also applies if—
 - (a) alcohol duty is charged on small producer alcoholic products, and
 - (b) the discounted rate that at the excise duty point appeared to be the correct rate turns out to be lower than the correct rate (including where circumstances were not as they appeared at the excise duty point or where circumstances subsequently changed).
- (3) The Commissioners—
 - (a) may assess as being alcohol duty due from the liable person an amount equal to the duty shortfall, and

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Changes to legislation: There are currently no known outstanding effects for the Finance (No. 2) Act 2023, Section 60. (See end of Document for details)

- (b) must notify that person or that person’s representative of any assessment under [paragraph \(a\)](#).
- (4) In [this section](#) “duty shortfall” means the difference between—
 - (a) the actual amount of alcohol duty chargeable on the alcoholic products, and
 - (b) the lower amount that, at the excise duty point, appeared to be the amount chargeable.
- (5) The reference in [subsection \(3\)](#) to the “liable person” is a reference to the person liable to pay the alcohol duty on the alcoholic products.

Commencement Information

- I1** S. 60 not in force at Royal Assent, see [s. 120\(2\)](#)
- I2** S. 60 in force at 1.8.2023 by [S.I. 2023/884](#), [reg. 2\(1\)\(a\)](#) (with [reg. 10](#))

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