



# Finance (No. 2) Act 2023

## 2023 CHAPTER 30

### PART 2

#### ALCOHOL DUTY

#### CHAPTER 4

#### OTHER RELIEFS AND EXEMPTIONS

#### *Spirits*

#### 76 Imported medical articles

- (1) Alcohol duty is not charged on spirits contained in medical articles imported into the United Kingdom.
- (2) “Medical article” means an article recognised by the Commissioners as being an article used for medical purposes.

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#### Commencement Information

- I1** S. 76 not in force at Royal Assent, see s. 120(2)
- I2** S. 76 in force at 1.8.2023 by S.I. 2023/884, **reg. 2(1)(b)** (with **reg. 10**)

**Status:**

Point in time view as at 01/08/2023.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance (No. 2) Act 2023, Section 76.