



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.