

[PRE-INTRODUCTION]

A

B I L L

TO

Make provision

BE IT ENACTED by the King's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:—

SCHEDULE 13

Section 114

ALCOHOL DUTY: MINOR AND CONSEQUENTIAL AMENDMENTS

PART 1

GENERAL

CEMA 1979

5

- 1 CEMA 1979 is amended in accordance with paragraphs 2 to 5.
- 2 (1) Section 1 (interpretation) is amended as follows.
 - (2) In subsection (1), in the definition of “the Customs and Excise Acts 1979”, after “the Tobacco Products Duty Act 1979” insert –

“and references (however expressed) to the Customs and Excise Acts 1979, or to the group of Acts included in the Customs and Excise Acts 1979, include references to Part 2 of the Finance (No. 2) Act 2023 (alcohol duty);”
 - (3) In subsection (3), omit “Alcoholic Liquor Duties Act 1979” and the list of expressions relating to that Act.
 - (4) After subsection (3) insert –

“(3ZA) Any expression used in this Act or in any instrument made under this Act to which a meaning is given by Part 2 of the Finance (No. 2) Act 2023 (alcohol duty) has, except where the context otherwise requires, the same meaning in this Act or any such instrument as in that Part; and for ease of reference the following is a list of the expressions concerned –

“alcoholic product”

“beer”

“cider”

“other fermented product”

“spirits”

“wholesaler”

“wine”.”
- 3 In section 112 (power of entry upon premises, etc of revenue traders), in subsection (5), for “dutiable alcoholic liquors” substitute “alcoholic products”.
- 4 (1) Section 114 (power to prohibit use of certain substances in exciseable goods) is amended as follows.
 - (2) In subsections (1) and (2), for “or liquor”, in each place it occurs, substitute “, product or liquid”.
 - (3) In subsection (3) –
 - (a) for “or liquor” substitute “, product or liquid”;
 - (b) for “substance or liquid” substitute “substance, product or liquid”.

- 5 In section 163A (power to search articles), in subsection (2), in the words before paragraph (a), for “dutiabale alcoholic liquor” substitute “alcoholic products”.

Customs and Excise Duties (General Reliefs) Act 1979

- 6 In section 18 of the Customs and Excise Duties (General Reliefs) Act 1979 (interpretation) in subsection (2), for “Alcoholic Liquor Duties Act 1979” substitute “Part 2 of the Finance (No. 2) Act 2023”. 5

Excise Duties (Surcharges or Rebates) Act 1979

- 7 In section 1 of the Excise Duties (Surcharges or Rebates) Act 1979 (surcharges or rebates of amounts due for excise duties), in subsection (1), for paragraph (a) substitute— 10
- “(a) that chargeable in respect of alcoholic products;”.

FA 1994

- 8 FA 1994 is amended in accordance with paragraphs 9 to 14.
- 9 In section 12 (assessments to excise duty), in subsection (2)(ca), for “Schedule 2A to the Alcoholic Liquor Duties Act 1979” substitute “Schedule 12 to the Finance (No. 2) Act 2023”. 15
- 10 In section 12A (other assessments relating to excise duty matters), in subsection (3), for paragraph (bb) substitute—
- “(bb) section 60, 78 or 79 of the Finance (No. 2) Act 2023;”. 20
- 11 (1) Section 12B (section 12A: supplementary provisions) is amended as follows.
- (2) In subsection (2), for paragraphs (ea) and (eb) substitute—
- “(ea) in the case of an assessment under section 78 of the Finance (No. 2) Act 2023, the time of delivery from the relevant premises (as defined in that section); 25
- (eb) in the case of an assessment under section 79 of that Act, the time of importation;”.
- (3) In subsection (2)(ec), for “section 36G of that Act” substitute “section 60 of that Act”.
- 12 In section 16 (appeals to a tribunal), in subsection (3A), for “section 8, 10 or 11 of the Alcoholic Liquor Duties Act 1979” substitute “section 78 or 79 of the Finance (No. 2) Act 2023 (alcohol duty: certain reliefs or exemptions for spirits)”. 30
- 13 In section 16A (temporary approvals etc. pending review or appeal), in subsection (2)(c) for “section 88C ALDA 1979” substitute “section 100 of the Finance (No. 2) Act 2023”. 35
- 14 In Schedule 5 (decisions subject to review and appeal)—
- (a) in the shoulder reference, for “Section 14” substitute “Section 13A”;

- (b) omit paragraph 9ZA (and the heading preceding it).

VATA 1994

- 15 (1) In Part 2 of Schedule 8 to VATA 1994 (zero-rating: groups), Group 1 (food) is amended as follows.
- (2) In excepted item 3, for the words from “any duty” to “made-wine” substitute “alcohol duty under Part 2 of the Finance (No. 2) Act 2023”. 5
- (3) In excepted item 7, in paragraph (c), for “made-wine” substitute “other fermented products (as defined in Part 2 of the Finance (No. 2) Act 2023)”. 5

FA 2001

- 16 In paragraph 1(2) of Schedule 3 to FA 2001 (excise duty: payments by the Commissioners in case of error or delay) – 10
- (a) in paragraph (a), for “section 8(1) or 10(1) of the Alcoholic Liquor Duties Act 1979” substitute “section 78 of the Finance (No. 2) Act 2023 (alcohol duty: authorised use for certain purposes)”; 15
- (b) omit paragraph (b).

FA 2007

- 17 In Schedule 24 to FA 2007 (penalties for errors), in the Table in paragraph 1, for the entry relating to alcoholic liquor duties and statements or declarations in connection with a claim for repayment of duty under section 4(4) of FA 1995 substitute – 20
- | | |
|---------------|--|
| “Alcohol duty | Statement or declaration in connection with a claim for repayment of duty under section 75 of F(No. 2)A 2023.” |
|---------------|--|

FA 2008

- 18 (1) Schedule 41 to FA 2008 (penalties: failure to notify etc.) is amended as follows. 25
- (2) In the Table in paragraph 1, for the entry relating to alcohol liquor duties and the obligation to be authorised and registered to obtain and use duty stamps under regulations under ALDA 1979 substitute –
- | | |
|---------------|--|
| “Alcohol duty | Obligations under section 91 of F(No. 2)A 2023 (licence to manufacture and deal wholesale in denatured alcohol). 30 |
| Alcohol duty | Obligation to be authorised and registered to obtain and use duty stamps under regulations under paragraph 4 of Schedule 12 to F(No. 2)A 2023 (duty stamps).” 35 |

- (3) In the Table in paragraph 3, for the three entries relating to ALDA 1979 substitute –

“Part 2 of F(No. 2)A 2023 (alcohol duty), section 53(2)	Unauthorised repackaging of qualifying draught products.	
Part 2 of F(No. 2)A 2023 (alcohol duty), section 78(8)	Spirits: authorised use for certain purposes.	5
Part 2 of F(No. 2)A 2023 (alcohol duty), section 79(2)	Spirits: imported goods not for human consumption.”	

TCTA 2018

- 19 (1) TCTA 2018 is amended as follows. 10
- (2) In section 49 (sections 44 to 48: interpretation), in the definition of “excise duty”, for paragraph (a) substitute –
- “(a) Part 2 of the Finance (No. 2) Act 2023 (alcohol duty),”.
- (3) In section 53 (meaning of “excise duty”), for paragraph (a) substitute –
- “(a) Part 2 of the Finance (No. 2) Act 2023 (alcohol duty),”.

15

Taxation (Post-transition Period) Act 2020

- 20 In section 4(2) of the Taxation (Post-transition Period) Act 2020 (“relevant excise duty provision”), for paragraphs (a) to (f) substitute –
- “(a) section 42 of F(No.2) A 2023 (alcohol);”.

PART 2

20

APPROVALS ETC.

CEMA 1979

- 21 CEMA 1979 is amended in accordance with paragraphs 22 to 27.
- 22 (1) Section 1(1) (interpretation:defined terms) is amended as follows.
- (2) In the definition of “the Customs and Excise Acts 1979”, omit “the Alcoholic Liquor Duties Act 1979,”.
- (3) In the definition of “excise warehouse”, omit “, and, except in that section, also includes a distiller's warehouse”.
- (4) In the definition of “warehouse” –
- (a) for “expressions” substitute “expression”;
- (b) omit “and “distiller's warehouse””;
- (c) omit “and, except in that section, also includes a distiller's warehouse”.

25

30

- 23 (1) Section 112 (power of entry upon premises, etc of revenue traders) is amended as follows.
- (2) In subsection (3), for the words from “distiller” to “occupier” substitute “a person who produces alcoholic products or an occupier”.
- (3) In subsection (6), for “a distiller” substitute “a person who produces alcoholic products”. 5
- 24 In section 113 (power to search for concealed pipes etc), in subsection (6), for the words for the words from “distillers” to “cider” substitute “persons who produce alcoholic products”.
- 25 In section 136 (offences in connection with claims for drawback etc), in subsection (5), for paragraph (b) substitute – 10
- “(b) section 74 of the Finance (No. 2) Act 2023 (remission or repayment of duty on spoilt alcoholic products).”
- 26 (1) Section 160 (power to take samples) is amended as follows.
- (2) In subsection (2), for the words from “any of the following” to “cider” substitute “a revenue trader to whom this subsection applies”. 15
- (3) After subsection (2) insert –
- “(2A) The revenue traders to whom subsection (2) applies are persons who produce alcoholic products.”
- 27 In section 178 (citation) in subsection (2), omit “the Alcoholic Liquor Duties Act 1979,”. 20

FA 1994

- 28 In section 16A of FA 1994 (temporary approvals etc. pending review or appeal), at the end of subsection (2) insert –
- “(g) approved under section 82 of the Finance (No. 2) Act 2023 (approval to produce alcoholic products).” 25

FA 2007

- 29 (1) The Table in paragraph 1 of Schedule 24 to FA 2007 (penalties for errors) is amended as follows.
- (2) Omit the entry relating to alcoholic liquor duties and returns under regulations under section 13, 49, 56 or 62 of ALDA 1979. 30
- (3) After the entry relating to alcohol duty (inserted by paragraph 17 of this Schedule) insert –
- | | | | |
|---------------|--|---|----|
| “Alcohol duty | | Return under regulations under section 88 of F(No. 2)A 2023.” | 35 |
|---------------|--|---|----|

FA 2008

- 30 (1) The Table in paragraph 1 of Schedule 41 to FA 2008 (penalties: failure to notify etc.) is amended as follows.
- (2) After the entry relating to air passenger duty insert—
- | | | |
|---------------|--|---|
| “Alcohol duty | Obligations under section 88 of F(No. 2)A 2023 (approval requirement: producers).” | 5 |
|---------------|--|---|
- (3) Omit—
- (a) the entry relating to alcohol liquor duties and obligations under sections 12(1), 47(1), 54(2), 55(2) and 62(2) of ALDA 1979 (obligations to hold licence to manufacture spirits, register to brew beer, hold licence to produce wine or made-wine and register to make cider), and 10
- (b) the entry relating to alcohol liquor duties and the obligation to have plant and processes approved for the manufacture of spirits under regulations under section 15(6) of ALDA 1979 (distillers' warehouses). 15

FA 2009

- 31 FA 2009 is amended in accordance with paragraphs 32 and 33.
- 32 (1) In Schedule 55 (penalty for failure to make returns etc), in the Table in paragraph 1, for item 18 substitute— 20
- | | | | |
|-----|--------------|--|--|
| “18 | Alcohol duty | Return under regulations under section 88 of F(No.2)A 2023”. | |
|-----|--------------|--|--|
- (2) In subsections (2) and (4) of section 106 (penalties for failure to make returns: commencement) references to Schedule 55 to that Act have effect as references to that Schedule as amended by this paragraph. 25
- 33 (1) In Schedule 56 (penalty for failure to make payments on time), in the Table in paragraph 1, for item 11E substitute—
- | | | | | |
|------|--------------|--|---|----|
| “11E | Alcohol duty | Amount payable under regulations under section 88 of F(No. 2)A 2023 (except an amount falling within item 17A, 23 or 24) | The date determined by or under regulations under section 88 of F(No. 2)A 2023 as the date by which the amount must be paid”. | 30 |
|------|--------------|--|---|----|
- (2) In subsections (2) and (4) of section 107 (penalties for failure to pay tax) references to Schedule 56 to that Act have effect as references to that Schedule as amended by this paragraph. 35