

Status: Point in time view as at 01/08/2021.

Changes to legislation: There are currently no known outstanding effects for the Alcoholic Liquor Duties Act 1979, Paragraph 3. (See end of Document for details)

SCHEDULES

^{F1}^{F1}SCHEDULE 2A

DUTY STAMPS

Textual Amendments

- F1** Sch. 2A inserted (with effect in accordance with s. 4(5) of the amending Act) by [Finance Act 2004 \(c. 12\)](#), [Sch. 1](#)
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Acquisition of and payment for duty stamps

- 3 (1) The Commissioners may by regulations make provision as to the terms and conditions on which a person may obtain—
- a type A stamp,
 - authority to incorporate in a label a type B stamp,
 - authority to obtain a label incorporating a type B stamp,
 - authority to affix such a label to a retail container of alcoholic liquor.
- (2) Regulations under sub-paragraph (1) above may in particular make provision for or in connection with—
- requiring a person in prescribed cases or circumstances to pay, or agree to pay, the prescribed amount to the Commissioners or to a person authorised by the Commissioners for this purpose;
 - requiring a person in prescribed cases or circumstances to provide to the Commissioners such security as they may require in respect of payment of the appropriate duty.
- (3) An amount prescribed for the purposes of sub-paragraph (2)(a) above must not exceed the aggregate of—
- an amount representing the appropriate duty, and
 - in the case of a type A stamp, the cost of issuing the stamp.
- (4) Regulations under sub-paragraph (1) above may also in particular make provision for or in connection with requiring or enabling the Commissioners to bear, in prescribed circumstances, in the case of a type B stamp, all or part of so much of the cost of producing the label as is attributable to the incorporation in it of the stamp.
- (5) The whole of an amount payable for a duty stamp shall be treated for the purposes of the Customs and Excise Acts 1979 as an amount due by way of excise duty.
- (6) In this paragraph “the appropriate duty” means the duty chargeable on the quantity and description of alcoholic liquor contained, or to be contained, in the retail container to which the stamp, or the label incorporating the stamp, is to be affixed.]

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