

*Status: Point in time view as at 22/02/2024.*

*Changes to legislation: There are currently no known outstanding effects for the Finance (No. 2) Act 2023, Schedule 12. (See end of Document for details)*

## SCHEDULES

### SCHEDULE 12

Section 112

#### ALCOHOL DUTY: DUTY STAMPS

##### *Retail containers to be stamped*

- 1 (1) Retail containers of alcoholic products to which [this Schedule](#) applies are to be stamped—
  - (a) in such cases and circumstances, and with a duty stamp of such a type, as may be prescribed; but
  - (b) subject to such exceptions as may be prescribed.
- (2) In [this Schedule](#) “retail container”, in relation to an alcoholic product, means a container—
  - (a) of a capacity of 35 centilitres or more, and
  - (b) in which, or from which, the alcoholic product is intended to be sold by retail.
- (3) [This Schedule](#) applies to alcoholic products that are—
  - (a) spirits, wine or other fermented products, and
  - (b) of an alcoholic strength of at least 30%.
- (4) For the purposes of [this Schedule](#) a retail container is “stamped” if—
  - (a) it carries a type A stamp or a label which incorporates a type B stamp, and
  - (b) the stamp or label mentioned in [paragraph \(a\)](#) has been affixed to the container in a way that complies with the requirements of regulations under [this Schedule](#).
- (5) In [this Schedule](#) “duty stamp” means any of the following—
  - (a) a document (a “type A stamp”) issued by or on behalf of the Commissioners which—
    - (i) is designed to be affixed to a retail container of an alcoholic product, and
    - (ii) indicates that the appropriate duty, or an amount representing some or all of the appropriate duty, has been (or is to be) paid;
  - (b) a part of a label for a retail container of an alcoholic product (a “type B stamp”) which—
    - (i) is incorporated in the label under the authority of the Commissioners, and
    - (ii) indicates that the appropriate duty, or an amount representing some or all of the appropriate duty, has been (or is to be) paid.
- (6) In [sub-paragraph \(5\)](#) “the appropriate duty” means the duty chargeable on the quantity and description of the alcoholic product contained, or to be contained, in the retail container to which the stamp, or the label incorporating the stamp, is, or is to be, affixed.

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#### Commencement Information

- I1** Sch. 12 para. 1 in force at Royal Assent for specified purposes, see s. 120(1)(b)
- I2** Sch. 12 para. 1 in force at 1.8.2023 in so far as not already in force by S.I. 2023/884, reg. 2(1)(h) (with reg. 10)

*Power to alter alcoholic products, and capacity of containers, to which this Schedule applies*

- 2
- (1) The Treasury may by regulations amend paragraph 1(2)(a) for the purpose of varying the capacity from time to time specified in that provision.
  - (2) The Treasury may by regulations amend paragraph 1(3) so that this Schedule—
    - (a) applies to any description of alcoholic product to which it does not apply, or
    - (b) ceases to apply to any description of alcoholic product to which it does apply.

#### Commencement Information

- I3** Sch. 12 para. 2 in force at Royal Assent for specified purposes, see s. 120(1)(b)
- I4** Sch. 12 para. 2 in force at 1.8.2023 in so far as not already in force by S.I. 2023/884, reg. 2(1)(h) (with reg. 10)

*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) a type A stamp,
    - (b) authority to incorporate in a label a type B stamp,
    - (c) authority to obtain a label incorporating a type B stamp (a “type B label”),
    - (d) authority to affix a type B label to a retail container of an alcoholic product.
  - (2) Regulations under sub-paragraph (1) may in particular make provision for or in connection with—
    - (a) 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;
    - (b) 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) must not exceed the aggregate of—
    - (a) an amount representing the appropriate duty, and
    - (b) in the case of a type A stamp, the cost of issuing the stamp.
  - (4) Regulations under sub-paragraph (1) 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 as an amount due by way of excise duty.

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- (6) In [this paragraph](#) “the appropriate duty” means the duty chargeable on the quantity and description of alcoholic product contained, or to be contained, in the retail container to which the stamp, or the label incorporating the stamp, is to be affixed.

#### Commencement Information

- I5** Sch. 12 para. 3 in force at Royal Assent for specified purposes, see [s. 120\(1\)\(b\)](#)  
**I6** [Sch. 12 para. 3](#) in force at 1.8.2023 in so far as not already in force by [S.I. 2023/884](#), [reg. 2\(1\)\(h\)](#) (with [reg. 10](#))

#### Regulations

- 4 (1) The Commissioners may by regulations make provision about matters relating to duty stamps.
- (2) The regulations may, in particular, make provision about—
- (a) the times at which a retail container must bear a duty stamp;
  - (b) the type of duty stamp (see [paragraph 1\(5\)](#)) with which a retail container is to be stamped in any particular case or circumstances;
  - (c) the design and appearance of a duty stamp (including the production of a type B label);
  - (d) the information that is to appear on a duty stamp;
  - (e) the cost of issuing a type A stamp for the purposes of [paragraph 3\(3\)\(b\)](#);
  - (f) the procedure for obtaining—
    - (i) a type A stamp,
    - (ii) authority to incorporate in a label a type B stamp,
    - (iii) authority to obtain a type B label,
    - (iv) authority to affix a type B label to a retail container of an alcoholic product,(including provision setting periods of notice);
  - (g) where on the container a type A stamp, or a type B label, is to be affixed;
  - (h) repayment of, or credit for, in prescribed circumstances and subject to such conditions as may be prescribed, all or part of a payment made under or by reason of [this Schedule](#) to the Commissioners or to a person authorised by the Commissioners;
  - (i) liability to forfeiture in prescribed circumstances of some or all of a payment made, or security provided, under or by reason of [this Schedule](#) to the Commissioners or to a person authorised by the Commissioners.
- (3) The regulations may also, in particular, make provision for or in connection with preventing a type A stamp, or a type B label, from being used by a person other than—
- (a) in the case of a type A stamp, the person to or for whom the stamp was issued or a person authorised by that person to affix the stamp to a retail container of an alcoholic product;
  - (b) in the case of a type B stamp, the person to or for whom authority to obtain the type B label, or to affix that label to a retail container of an alcoholic product, was given by the Commissioners.
- (4) The regulations may also, in particular, make provision—

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- (a) for or in connection with requiring a person (“P”) who is not established, and does not have any fixed establishment, in the United Kingdom, in prescribed circumstances, to appoint another person (a “duty stamps representative”) to act on P’s behalf in relation to duty stamps, and
  - (b) as to the rights, obligations or liabilities of duty stamps representatives.
- (5) The Commissioners may, with a view to the protection of the revenue, make regulations for securing and collecting duty payable in accordance with [this Schedule](#).

#### Commencement Information

- I7** Sch. 12 para. 4 in force at Royal Assent for specified purposes, see [s. 120\(1\)\(b\)](#)
- I8** Sch. 12 para. 4 in force at 1.8.2023 in so far as not already in force by [S.I. 2023/884](#), [reg. 2\(1\)\(h\)](#) (with [reg. 10](#))

#### *Offences of possession, sale etc of unstamped containers*

- 5 (1) Except in such cases as may be prescribed, it is an offence for a person to—
- (a) possess, transport or display, or
  - (b) sell, offer for sale or otherwise deal in,
- unstamped retail containers containing alcoholic products to which [this Schedule](#) applies.
- (2) It is a defence for a person charged with an offence under [this paragraph](#) to prove that the retail containers in question were not required to be stamped.
- (3) A person who commits an offence under [this paragraph](#) is liable—
- (a) on summary conviction in England and Wales, to a fine not exceeding £20,000;
  - (b) on summary conviction in Scotland or Northern Ireland, to a fine not exceeding level 5 on the standard scale.
- (4) A retail container in relation to which an offence under [this paragraph](#) is committed is liable to forfeiture (together with its contents).

#### Commencement Information

- I9** Sch. 12 para. 5 in force at Royal Assent for specified purposes, see [s. 120\(1\)\(b\)](#)
- I10** Sch. 12 para. 5 in force at 1.8.2023 in so far as not already in force by [S.I. 2023/884](#), [reg. 2\(1\)\(h\)](#) (with [reg. 10](#))

#### *Offence of using premises for sale of alcoholic products in or from unstamped containers*

- 6 (1) It is an offence for a manager of premises to cause or permit the premises to be used for the sale of alcoholic products, to which [this Schedule](#) applies, in or from an unstamped retail container.
- (2) It is a defence for a person charged with an offence under this section to prove that the retail container in question was not required to be stamped.
- (3) A person who commits an offence under [this paragraph](#) is liable—

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- (a) on summary conviction in England and Wales, to a fine not exceeding £20,000;
  - (b) on summary conviction in Scotland or Northern Ireland, to a fine not exceeding level 5 on the standard scale.
- (4) Where an offence under [this paragraph](#) is committed, all unstamped retail containers of alcoholic products on the premises at the time of the offence are liable to forfeiture (together with their contents).
- (5) For the purposes of [this Schedule](#), a person is a “manager” of premises if the person—
- (a) is entitled to control their use,
  - (b) is entrusted with their management, or
  - (c) is in charge of them.

#### Commencement Information

**I11** Sch. 12 para. 6 in force at Royal Assent for specified purposes, see [s. 120\(1\)\(b\)](#)

**I12** [Sch. 12 para. 6](#) in force at 1.8.2023 in so far as not already in force by [S.I. 2023/884](#), [reg. 2\(1\)\(h\)](#) (with [reg. 10](#))

#### *Alcohol sales ban following conviction for an offence under [paragraph 6](#)*

- 7
- (1) A court by or before which a person is convicted of an offence under [paragraph 6](#) may make an order prohibiting the use of the premises, in respect of which the offence was committed, for the sale of alcoholic products during a period specified in the order.
- (2) The period—
- (a) begins on the day specified in the order, and
  - (b) may not exceed 6 months.
- (3) It is an offence for a manager of premises to cause or permit the premises to be used in breach of an order under [this paragraph](#).
- (4) A person who commits an offence under [this paragraph](#) is liable—
- (a) on summary conviction in England and Wales, to a fine not exceeding £20,000;
  - (b) on summary conviction in Scotland or Northern Ireland, to a fine not exceeding level 5 on the standard scale.

#### Commencement Information

**I13** Sch. 12 para. 7 in force at Royal Assent for specified purposes, see [s. 120\(1\)\(b\)](#)

**I14** [Sch. 12 para. 7](#) in force at 1.8.2023 in so far as not already in force by [S.I. 2023/884](#), [reg. 2\(1\)\(h\)](#) (with [reg. 10](#))

#### *Penalty for altering duty stamps*

- 8
- (1) [This paragraph](#) applies where a person, otherwise than in accordance with regulations under [this Schedule](#)—
- (a) alters a type A stamp after it has been issued, or

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- (b) alters a type B stamp after the label in which it is incorporated has been produced.
- (2) The alteration is conduct which attracts a penalty under section 9 of FA 1994 (civil penalties).
- (3) The stamp, or the label in which it is incorporated, is liable to forfeiture.

#### Commencement Information

- I15** Sch. 12 para. 8 in force at Royal Assent for specified purposes, see [s. 120\(1\)\(b\)](#)
- I16** [Sch. 12 para. 8](#) in force at 1.8.2023 in so far as not already in force by [S.I. 2023/884](#), [reg. 2\(1\)\(h\)](#) (with [reg. 10](#))

#### *Penalty for affixing wrong, altered or forged stamps, or over-labelling*

- 9 (1) [This paragraph](#) applies where a person affixes to a retail container that is required to be stamped any of the items mentioned in [sub-paragraphs \(2\) to \(5\)](#).
- (2) The first is—
- (a) a type A stamp, or
  - (b) a label incorporating a type B stamp,
- if the stamp is not a correct stamp for that container in accordance with regulations under [this Schedule](#).
- (3) The second is—
- (a) a type A stamp that has been altered, otherwise than in accordance with regulations under [this Schedule](#), after it has been issued, or
  - (b) a label incorporating a type B stamp if the stamp has been altered, otherwise than in accordance with regulations under [this Schedule](#), after the label has been produced.
- (4) The third is an item that purports to be (but is not)—
- (a) a type A stamp, or
  - (b) a label incorporating a type B stamp.
- (5) The fourth is any label or other item affixed in such a way as to cover up all or part of—
- (a) a type A stamp affixed to the container, or
  - (b) a type B stamp incorporated in a label affixed to the container,
- except where the label or other item is so affixed in accordance with regulations under [this Schedule](#).
- (6) The person's conduct attracts a penalty under section 9 of FA 1994 (civil penalties).
- (7) The retail container is liable to forfeiture (together with its contents).

#### Commencement Information

- I17** Sch. 12 para. 9 in force at Royal Assent for specified purposes, see [s. 120\(1\)\(b\)](#)
- I18** [Sch. 12 para. 9](#) in force at 1.8.2023 in so far as not already in force by [S.I. 2023/884](#), [reg. 2\(1\)\(h\)](#) (with [reg. 10](#))

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### *Penalty for failing to comply with regulations*

- 10 (1) If a person fails to comply with a requirement imposed by or under regulations under [this Schedule](#)—
- (a) the person’s conduct attracts a penalty under section 9 of FA 1994;
  - (b) any article in respect of which the person fails to comply with the requirement is liable to forfeiture (including, in the case of a container, its contents).
- (2) Regulations under [this Schedule](#) may make provision as to the amount by reference to which the penalty under [sub-paragraph \(1\)\(a\)](#) is to be calculated.

#### **Commencement Information**

- I19** Sch. 12 para. 10 in force at Royal Assent for specified purposes, see [s. 120\(1\)\(b\)](#)
- I20** [Sch. 12 para. 10](#) in force at 1.8.2023 in so far as not already in force by [S.I. 2023/884](#), [reg. 2\(1\)\(h\)](#) (with [reg. 10](#))

### *Forfeiture of forged, altered or stolen duty stamps*

- 11 (1) The following items are liable to forfeiture.
- (2) The first is an item that purports to be (but is not)—
- (a) a type A stamp, or
  - (b) a label incorporating a type B stamp.
- (3) The second is—
- (a) a type A stamp that has been altered, otherwise than in accordance with regulations under [this Schedule](#), after it has been issued, or
  - (b) a label incorporating a type B stamp if the stamp has been altered, otherwise than in accordance with regulations under [this Schedule](#), after the label has been produced.
- (4) The third is—
- (a) a type A stamp, or
  - (b) a label incorporating a type B stamp,  
that is in a person’s possession unlawfully.

#### **Commencement Information**

- I21** Sch. 12 para. 11 in force at Royal Assent for specified purposes, see [s. 120\(1\)\(b\)](#)
- I22** [Sch. 12 para. 11](#) in force at 1.8.2023 in so far as not already in force by [S.I. 2023/884](#), [reg. 2\(1\)\(h\)](#) (with [reg. 10](#))

### *Interpretation*

- 12 In [this Schedule](#)—
- “duty stamp” has the meaning given by [paragraph 1\(5\)](#);
  - “prescribed” means prescribed in regulations made by the Commissioners;
  - “retail container” has the meaning given by [paragraph 1\(2\)](#);

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“stamped” and “unstamped” are to be read in accordance with [paragraph 1\(4\)](#);

“type A stamp” has the meaning given by [paragraph 1\(5\)\(a\)](#);

“type B stamp” has the meaning given by [paragraph 1\(5\)\(b\)](#).

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**Commencement Information**

**I23** Sch. 12 para. 12 in force at Royal Assent for specified purposes, see [s. 120\(1\)\(b\)](#)

**I24** [Sch. 12 para. 12](#) in force at 1.8.2023 in so far as not already in force by [S.I. 2023/884](#), [reg. 2\(1\)\(h\)](#) (with [reg. 10](#))



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