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*Status: Point in time view as at 01/08/2023.*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, Paragraph 1. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 12

#### 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](#))

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