

## SCHEDULES

### SCHEDULE 12

#### ALCOHOL DUTY: DUTY STAMPS

##### *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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*Status: This is the original version (as it was originally enacted).*

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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](#).