

SCHEDULE

Consequential Amendments

The Duty Stamps Regulations 2006

10.—(1) The Duty Stamps Regulations 2006⁽¹⁾ are amended in accordance with sub-paragraphs (2) to (9).

(2) In regulation 2(1) (interpretation)—

(a) omit the definition of “alcoholic liquor”;

(b) at the appropriate place insert—

““alcoholic product” means alcoholic product to which Schedule 12 to the Finance (No. 2) Act 2023 (alcohol duty: duty stamps) applies;”;

(c) in the definition of “irregular stamper” omit “dutable”.

(3) In regulations 5(3), 9(2)(e) and 10(4) (conditions for obtaining type A stamps, registration and disqualification from being registered) omit “compounder”.

(4) In regulation 10(7)(b) (disqualification from being registered)—

(a) omit “dutable” in each place it occurs;

(b) for “section 17(1) of, and paragraphs 5(1) and 6(1) of Schedule 2A to, the Alcoholic Liquor Duties Act 1979” substitute “paragraphs 5(1) and 6(1) of Schedule 12 to the Finance (No. 2) Act 2023 (alcohol duty: duty stamps)”;

(5) In regulation 19(1) (premises where duty stamps etc may be affixed) omit sub-paragraph (e).

(6) In regulation 20 (times at which a retail container must be stamped) omit paragraph (4).

(7) Omit regulation 31 (compounders).

(8) In regulation 35(2) (offence of possession, sale etc of unstamped containers) for “Schedule 2A to the Alcoholic Liquor Duties Act 1979” substitute “Schedule 12 to the Finance (No. 2) Act 2023 (alcohol duty: duty stamps)”.

(9) For “alcoholic liquor”, in each place it occurs, substitute “alcoholic product” except—

(a) in the definition of “alcoholic liquor” (omitted by paragraph (2)(a)), and

(b) in the references to the Alcoholic Liquor Duties Act 1979 in regulations 5(3), 10(4) and (7) and 35(1) and (2).

(10) The amendments made by sub-paragraphs (2) to (9) apply to the Duty Stamps Regulations 2006 as they apply in Northern Ireland by virtue of regulation 97 of the Excise Duties (Northern Ireland Miscellaneous Modifications and Amendments) (EU Exit) Regulations 2020⁽²⁾.

(1) S.I. 2006/202, amended by S.I. 2008/1277, 2010/593, 2013/1229, 2019/15 and 2020/1412; there are other amending instruments but none is relevant.

(2) S.I. 2020/1559, amended by S.I. 2021/1282 and 2023/64.