



# Finance Act 2004

## 2004 CHAPTER 12

### PART 1

#### EXCISE DUTIES

##### *Alcoholic liquor duties*

#### 4 Duty stamps for spirits etc

- (1) At the beginning of Part 6 of the Alcoholic Liquor Duties Act 1979 (c. 4) (general control provisions) under the heading “*Sale of dutiable alcoholic liquors*” insert—

“**64A Retail containers of certain alcoholic liquors to be stamped**

Schedule 2A to this Act (duty stamps) has effect.”.

- (2) Before Schedule 3 to that Act insert the Schedule 2A set out in Schedule 1 to this Act.
- (3) In section 12(2) of the Finance Act 1994 (c. 9) (defaults engaging Commissioners' power to assess excise duty to the best of their judgement) after paragraph (c) insert—
- “(ca) any failure by any person to comply with a requirement to which he is made subject by or under Schedule 2A to the Alcoholic Liquor Duties Act 1979 (duty stamps);”.
- (4) In section 14(1) of that Act (reviewable decisions) after paragraph (bc) insert—
- “(bd) any decision by the Commissioners as to whether or not any person is entitled to any repayment or credit by virtue of regulations under paragraph 4(2)(h) of Schedule 2A to the Alcoholic Liquor Duties Act 1979 (duty stamps), or the amount of the repayment or credit to which any person is so entitled;
- (be) any decision by the Commissioners made by virtue of regulations under paragraph 4(2)(i) of that Schedule that some or all of a payment made, or security provided, is forfeit, or the amount which is so forfeit;”.

---

**Changes to legislation:** Finance Act 2004, Section 4 is up to date with all changes known to be in force on or before 04 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

---

- (5) The amendments made by this section have effect in relation to retail containers containing alcoholic liquor if the excise duty point for the alcoholic liquor falls on or after such day as the Treasury may by order made by statutory instrument appoint.
- (6) An order under subsection (5) may contain such supplemental and transitional provision and savings as the Treasury think fit in connection with the coming into effect of those amendments.
- (7) In subsection (5) “excise duty point” has the meaning given by section 1 of the Finance (No. 2) Act 1992 (c. 48).

---

**Commencement Information**

- II** S. 4(1)(3)(4) has effect as specified by [The Finance Act 2004 \(Duty Stamps\) \(Appointed Day\) Order 2006 \(S.I. 2006/201\)](#), **art. 2**

**Changes to legislation:**

Finance Act 2004, Section 4 is up to date with all changes known to be in force on or before 04 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.

[View outstanding changes](#)

**Changes and effects yet to be applied to the whole Act associated Parts and Chapters:**

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 236ZA inserted by [S.I. 2024/357 art. 2\(2\)](#)