1 Alcohol duty: penalties for failure to make returns and pay tax

(1) In FA 2009—

(a) in Schedule 55 (penalty for failure to make returns etc), in the table in paragraph 1, omit item 18 (alcohol duty);

(b) in Schedule 56 (penalty for failure to make payments on time), in the table in paragraph 1, omit item 11E (alcohol duty).

(2) In FA 2021—

(a) in Schedule 24 (penalties for failure to make returns etc), in the table in paragraph 2(1), after item 4 insert—

“5	Alcohol duty			Return under regulations under section 88 of F(No.2)A 2023”;

(b) in Schedule 26 (penalties for failure to pay tax), in paragraph 1(1), after the table relating to value added tax insert—

“Alcohol duty

1	Amount of alcohol duty payable under regulations under section 88 of F(No. 2)A 2023 (except an amount within item 2 or 3)	The date determined by or under regulations under section 88 of F(No. 2)A 2023 as the date by which the amount must be paid
2	Amount of alcohol duty shown in an assessment made by HMRC in default of a return (see paragraph 3)	The date by which the amount would have been required to be paid if it had been shown in the return in question
3	Amount of alcohol duty shown in an assessment made by HMRC otherwise than in default of a return (see paragraph 3)	The date falling 30 days after the date on which the assessment is made”.

(3) In F(No. 2)A 2023—

(a) in section 89 (penalties and forfeiture), after subsection (2) insert—

“(2A) But subsection (2) does not apply in relation to—

(a) a failure by a person to make an alcohol duty return in accordance with alcoholic products regulations (see instead Schedule 24 to FA 2021), or

(b) a failure by a person to pay an amount of alcohol duty in accordance with alcoholic products regulations (see instead Schedule 26 to FA 2021).”;

(b) in Schedule 13 (alcohol duty: minor and consequential amendments), omit paragraphs 31 to 33 (and the italic heading before paragraph 31).

(4) This section comes into force on such day as the Treasury may by regulations made by statutory instrument appoint.

(5) The Treasury may by regulations made by statutory instrument make consequential, supplementary, incidental, transitional or saving provision in connection with the coming into force of any provision of this section.