

STATUTORY INSTRUMENTS

2006 No. 202

The Duty Stamps Regulations 2006

PART 1

PRELIMINARY

Citation and commencement

1. These Regulations may be cited as the Duty Stamps Regulations 2006 and come into force on 22nd February 2006.

Modifications etc. (not altering text)

C1 Regulations, as they had effect immediately before IP completion day, continued (with modifications) (N.I.) (31.12.2020) with respect to excise goods by [The Excise Duties \(Northern Ireland Miscellaneous Modifications and Amendments\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1559\)](#), regs. 1(1), **97**

Interpretation

2.—(1) In these Regulations—

^{F1}

[^{F2}“alcoholic product” means alcoholic product to which Schedule 12 to the Finance (No. 2) Act 2023 (alcohol duty: duty stamps) applies;]

“appointed contractor” means the person appointed by the Commissioners to distribute on their behalf type A stamps and the design specification for type B stamps;

[^{F3}“authorized warehousekeeper”, subject to paragraph (4), means an authorised warehousekeeper under regulation 3(1) of the Excise Goods (Holding, Movement and Duty Point) Regulations 2010;]

“brand” includes any trademark and any visible image or words that identify the person who produced the [^{F4}alcoholic product], or the person who is responsible for marketing it;

“business day” has the meaning given in section 92 of the Bills of Exchange Act 1882 ^{F5};

“duty stamps representative” means a person appointed to be such a representative in accordance with regulation 13;

“export shop” has the meaning given in regulation 3 of the Excise Goods (Export Shops) Regulations 2000 ^{F6};

[^{F7}“external territory” means a territory for whose external relations the United Kingdom is responsible;]

“irregular stamper” means a person ^{F8}... who imports unstamped retail containers of [^{F4}alcoholic product] into the United Kingdom and who is not authorized to hold ^{F9}... [^{F4}alcoholic product] on which excise duty has not been paid;

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“product type” means one of the following descriptions of [^{F4}alcoholic product], “brandy”, “gin”, “rum”, “vodka”, “whisky/whiskey”, or “other product”;

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“registered owner” has the meaning given in regulation 2 of the Warehousekeepers and Owners of Warehoused Goods Regulations 1999 ^{F13};

“registered person” means a person who has been registered by the Commissioners under regulation 9, and whose registration has not ceased by virtue of regulation 12;

F14

[^{F15}“tax warehouse” has the meaning given in regulation 3(1) of the Excise Goods (Holding, Movement and Duty Point) Regulations 2010;]

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“unique reference number” means the number determined by the Commissioners for the purposes of regulation 4(3)(b)(i);

“unique registration number” means the number determined by the Commissioners for the purposes of regulation 9(3) [^{F19};

F20

(2) For the purposes of these Regulations, a retail container of [^{F4}alcoholic product] is to be treated as stamped if—

- (a) it carries a duty stamp of a type that complies with, and has been affixed in accordance with, the laws of the Isle of Man, or
- (b) it carries a label that has been so affixed to the container, and the label incorporates a duty stamp of a type that complies with the laws of the Isle of Man.

(3) For the purposes of these Regulations, a retail container of [^{F4}alcoholic product] is to be treated as unstamped if it bears a duty stamp that has been obliterated.

A duty stamp has been obliterated if, but only if—

- (a) the words “For the UK market” have been completely removed from it,
- (b) it has been completely obscured by an indelible dye or ink, or
- (c) it has been completely covered by a label using an adhesive that prevents that label from being removed without also destroying the stamp.

(4) For the purposes of these Regulations, a producers' collective is to be treated as an authorized warehousekeeper.

A producers' collective is a body of persons (whether incorporated or not) that—

- (a) represents and provides services to producers of [^{F4}alcoholic product] of a particular description,
- [^{F21}(b) is, and is by law entitled to be, recognised by the authorities of the external territory in which it is established as representing the interests of those producers in that territory, and]
- (c) is by law entitled to require contributions from all producers that it is entitled to represent.

- F1** Words in reg. 2(1) omitted (31.7.2023) by virtue of The Finance (No. 2) Act 2023, Part 2 (Alcohol Duty) (Appointed Day, Savings, Consequential Amendments and Transitional Provisions) Regulations 2023 (S.I. 2023/884), **Sch. para. 10(2)(a)** (with Sch. para. 10(10))
- F2** Words in reg. 2(1) inserted (31.7.2023) by The Finance (No. 2) Act 2023, Part 2 (Alcohol Duty) (Appointed Day, Savings, Consequential Amendments and Transitional Provisions) Regulations 2023 (S.I. 2023/884), **Sch. para. 10(2)(b)** (with Sch. para. 10(10))
- F3** Words in reg. 2(1) substituted (31.12.2020) by The Excise Duties (Miscellaneous Amendments) (EU Exit) (No. 2) Regulations 2019 (S.I. 2019/15), regs. 1, **9(a)(i)** (with reg. 23) (as amended by S.I. 2020/1494, regs. 1, 4); S.I. 2020/1640, reg. 2, Sch.
- F4** Words in Regulations substituted (31.7.2023) by The Finance (No. 2) Act 2023, Part 2 (Alcohol Duty) (Appointed Day, Savings, Consequential Amendments and Transitional Provisions) Regulations 2023 (S.I. 2023/884), **Sch. para. 10(9)** (with Sch. para. 10(10))
- F5** 1882 c. 61; section 92 was amended by the Banking and Financial Dealings Act 1971(c. 80), sections 3 and 4.
- F6** S.I. 2000/645.
- F7** Words in reg. 2(1) substituted (31.12.2020) by The Excise Duties (Miscellaneous Amendments) (EU Exit) (No. 2) Regulations 2019 (S.I. 2019/15), regs. 1, **9(a)(ii)** (with reg. 23) (as amended by S.I. 2020/1494, regs. 1, 4); S.I. 2020/1640, reg. 2, Sch.
- F8** Words in reg. 2(1) omitted (31.12.2020) by virtue of The Excise Duties (Miscellaneous Amendments) (EU Exit) (No. 2) Regulations 2019 (S.I. 2019/15), regs. 1, **9(a)(iii)** (with reg. 23) (as amended by S.I. 2020/1494, regs. 1, 4); S.I. 2020/1640, reg. 2, Sch.
- F9** Word in reg. 2(1) omitted (31.7.2023) by virtue of The Finance (No. 2) Act 2023, Part 2 (Alcohol Duty) (Appointed Day, Savings, Consequential Amendments and Transitional Provisions) Regulations 2023 (S.I. 2023/884), **Sch. para. 10(2)(c)** (with Sch. para. 10(10))
- F10** Words in reg. 2(1) omitted (31.12.2020) by virtue of The Travellers' Allowances and Miscellaneous Provisions (EU Exit) Regulations 2020 (S.I. 2020/1412), regs. 1, **17(2)** (with reg. 26)
- F11** Words in reg. 2 omitted (1.4.2010) by virtue of The Excise Goods (Holding, Movement and Duty Point) Regulations 2010 (S.I. 2010/593), reg. 2, **Sch. 2 para. 21(1)(c)**
- F12** Words in reg. 2(1) omitted (31.12.2020) by virtue of The Excise Duties (Miscellaneous Amendments) (EU Exit) (No. 2) Regulations 2019 (S.I. 2019/15), regs. 1, **9(a)(iv)** (with reg. 23) (as amended by S.I. 2020/1494, regs. 1, 4); S.I. 2020/1640, reg. 2, Sch.
- F13** S.I. 1999/1278, to which there are amendments not relevant to these Regulations.
- F14** Words in reg. 2(1) omitted (31.12.2020) by virtue of The Excise Duties (Miscellaneous Amendments) (EU Exit) (No. 2) Regulations 2019 (S.I. 2019/15), regs. 1, **9(a)(v)** (with reg. 23) (as amended by S.I. 2020/1494, regs. 1, 4); S.I. 2020/1640, reg. 2, Sch.
- F15** Words in reg. 2(1) substituted (31.12.2020) by The Excise Duties (Miscellaneous Amendments) (EU Exit) (No. 2) Regulations 2019 (S.I. 2019/15), regs. 1, **9(a)(vi)** (with reg. 23) (as amended by S.I. 2020/1494, regs. 1, 4); S.I. 2020/1640, reg. 2, Sch.
- F16** Words in reg. 2(1) omitted (31.12.2020) by virtue of The Excise Duties (Miscellaneous Amendments) (EU Exit) (No. 2) Regulations 2019 (S.I. 2019/15), regs. 1, **9(a)(vii)** (with reg. 23) (as amended by S.I. 2020/1494, regs. 1, 4); S.I. 2020/1640, reg. 2, Sch.
- F17** Words in reg. 2(1) omitted (31.12.2020) by virtue of The Excise Duties (Miscellaneous Amendments) (EU Exit) (No. 2) Regulations 2019 (S.I. 2019/15), regs. 1, **9(a)(viii)** (with reg. 23) (as amended by S.I. 2020/1494, regs. 1, 4); S.I. 2020/1640, reg. 2, Sch.

- F18** Words in reg. 2(1) omitted (31.12.2020) by virtue of [The Excise Duties \(Miscellaneous Amendments\) \(EU Exit\) \(No. 2\) Regulations 2019 \(S.I. 2019/15\)](#), regs. 1, **9(a)(ix)** (with reg. 23) (as amended by S.I. 2020/1494, regs. 1, 4); S.I. 2020/1640, reg. 2, Sch.
- F19** Semicolon in reg. 2 substituted for full stop (1.4.2010) by [The Excise Goods \(Holding, Movement and Duty Point\) Regulations 2010 \(S.I. 2010/593\)](#), reg. 2, **Sch. 2 para. 21(1)(j)**
- F20** Words in reg. 2(1) omitted (31.12.2020) by virtue of [The Excise Duties \(Miscellaneous Amendments\) \(EU Exit\) \(No. 2\) Regulations 2019 \(S.I. 2019/15\)](#), regs. 1, **9(a)(x)** (with reg. 23) (as amended by S.I. 2020/1494, regs. 1, 4); S.I. 2020/1640, reg. 2, Sch.
- F21** Reg. 2(4)(b) substituted (31.12.2020) by [The Excise Duties \(Miscellaneous Amendments\) \(EU Exit\) \(No. 2\) Regulations 2019 \(S.I. 2019/15\)](#), regs. 1, **9(b)** (with reg. 23) (as amended by S.I. 2020/1494, regs. 1, 4); S.I. 2020/1640, reg. 2, Sch.

Modifications etc. (not altering text)

- C1** Regulations, as they had effect immediately before IP completion day, continued (with modifications) (N.I.) (31.12.2020) with respect to excise goods by [The Excise Duties \(Northern Ireland Miscellaneous Modifications and Amendments\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1559\)](#), regs. 1(1), **97**
- C2** Reg. 2 modified (N.I.) by S.I. 2020/1559, **reg. 97(2)(za)** (as inserted (9.12.2021) by [The Excise Duties \(Removal of Alcoholic Liquor to Northern Ireland and Miscellaneous Amendments\) Regulations 2021 \(S.I. 2021/1282\)](#), regs. 1, **7(2)(a)**)
- C3** Reg. 2 modified (N.I.) by S.I. 2020/1559, **reg. 97(2)(za)** (as amended (13.2.2023) by [The Excise Duties and Value Added Tax \(Northern Ireland\) \(Miscellaneous Modifications and Amendments\) Regulations 2023 \(S.I. 2023/64\)](#), reg. 1(2), **Sch. 2 para. 40(a)**)

PART 2

WHEN RETAIL CONTAINERS MUST BE STAMPED OR MUST NOT BE STAMPED AND THE DESIGN AND APPEARANCE OF DUTY STAMPS

When a retail container must be stamped or must not be stamped

3.—(1) Subject to this regulation, regulation 20, and to the exceptions prescribed in Part 6, retail containers of [^{F4}alcoholic product] must be stamped if the excise duty point for that [^{F4}alcoholic product] falls on or after 1st October 2006.

(2) A retail container of [^{F4}alcoholic product] that is—

- (a) entered for removal from an excise warehouse or winery for exportation or shipment as stores,
- (b) removed from an excise warehouse or winery for exportation or shipment as stores, or
- (c) exported otherwise than by a private individual for his own use,

must not be stamped.

[^{F22}(2A) A retail container of [^{F4}alcoholic product] that is to be transported from Great Britain to Northern Ireland or vice versa via the Republic of Ireland shall not be treated as being exported for the purposes of paragraph (2).]

(3) A retail container of [^{F4}alcoholic product] must not be stamped if the [^{F4}alcoholic product] it contains is intended for consumption outside the United Kingdom and Isle of Man; but this does not apply to a retail container of [^{F4}alcoholic product] exported by a private individual for his own use.

(4) A retail container of [^{F4}alcoholic product] that is exposed for retail sale outside the United Kingdom and Isle of Man must not be stamped.

- (5) A retail container filled with anything that is not [^{F4}alcoholic product] must not be stamped.
- (6) Paragraphs (2), (3), and (4) do not apply ^{F23}... to a retail container of [^{F4}alcoholic product] that is for use in an export shop.
- (7) In this regulation, “winery” has the meaning given in regulation 4 of the Wine and Made-wine Regulations 1989 ^{F24}.

- F4** Words in Regulations substituted (31.7.2023) by [The Finance \(No. 2\) Act 2023, Part 2 \(Alcohol Duty\) \(Appointed Day, Savings, Consequential Amendments and Transitional Provisions\) Regulations 2023 \(S.I. 2023/884\)](#), **Sch. para. 10(9)** (with Sch. para. 10(10))
- F22** Reg. 3(2A) inserted (31.12.2020) by [The Excise Duties \(Northern Ireland Miscellaneous Modifications and Amendments\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1559\)](#), regs. 1(1), **95(2)**
- F23** Words in reg. 3(6) omitted (31.12.2020) by virtue of [The Travellers’ Allowances and Miscellaneous Provisions \(EU Exit\) Regulations 2020 \(S.I. 2020/1412\)](#), regs. 1, **17(3)** (with reg. 26)
- F24** S.I. 1989/1356, to which there are amendments not relevant to these Regulations.

Modifications etc. (not altering text)

- C4** Reg. 3, as it had effect immediately before IP completion day, continued (with modifications) (N.I.) (31.12.2020) with respect to excise goods by [The Excise Duties \(Northern Ireland Miscellaneous Modifications and Amendments\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1559\)](#), regs. 1(1), **97(1)(2)(a)**

Design and appearance

- 4.—(1) A duty stamp is a 25mm diameter disc that has one of the appearances illustrated in the Schedule.
- (2) The dominant colour of a duty stamp is magenta.
- (3) A duty stamp includes the following in black characters—
- (a) the words “For the UK Market”, “Liable to UK excise duty”, and “HM Revenue & Customs”,
- (b) in the case of a type A stamp—
- (i) a unique alphanumeric reference determined by the Commissioners, and
- (ii) an indication of the product type in the retail container to which the stamp will be affixed, and
- (c) in the case of a type B stamp, an alphanumeric reference determined by the Commissioners.
- (4) A duty stamp is printed on a white background using inks that do not normally fade when exposed to sunlight for a year or more.
- (5) A duty stamp is printed using materials that are water fast and scuff resistant.
- (6) A type B stamp is—
- (a) produced using the design specification supplied by the appointed contractor, and
- (b) incorporated into a label that includes, in an easily legible form, a brand under which it is intended that the [^{F4}alcoholic product] will be sold by retail.

- F4** Words in Regulations substituted (31.7.2023) by [The Finance \(No. 2\) Act 2023, Part 2 \(Alcohol Duty\) \(Appointed Day, Savings, Consequential Amendments and Transitional Provisions\) Regulations 2023 \(S.I. 2023/884\)](#), **Sch. para. 10(9)** (with Sch. para. 10(10))

Modifications etc. (not altering text)

- C1** Regulations, as they had effect immediately before IP completion day, continued (with modifications) (N.I.) (31.12.2020) with respect to excise goods by [The Excise Duties \(Northern Ireland Miscellaneous Modifications and Amendments\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1559\)](#), regs. 1(1), **97**

PART 3

OBTAINING AND RETURNING DUTY STAMPS ETC

Conditions for obtaining type A stamps

5.—(1) A person may not obtain a type A stamp unless he is authorized to do so by this regulation.

(2) A registered person who is not a registered owner is authorized.

[^{F25}(3) A registered person who is a registered owner is authorized if they are also an authorized warehousekeeper (or a person of equivalent status in an external territory), irregular stamper, ^{F26}... a person who bottles [^{F4}alcoholic product] in the United Kingdom, the holder of an excise licence under section 54(2) or 55(2) of the Alcoholic Liquor Duties Act 1979, or they do not have a fixed establishment in the United Kingdom or an external territory and they carry on a trade or business that consists of or includes distilling, manufacturing, or bottling, [^{F4}alcoholic product].]

^{F27}(4)

(5) Subject to paragraph (6), a person who intends to affix type A stamps to retail containers on behalf of a person who is authorized to obtain type A stamps from the appointed contractor is authorized to obtain those stamps from that person.

(6) A person is not authorized to obtain type A stamps from another person authorized to obtain those stamps, unless the registered person from whom the stamps will be obtained has given the appointed contractor the information specified in regulation 14(2)(e) and (g) and, if the case so requires, complied with regulation 14(5).

- F4** Words in Regulations substituted (31.7.2023) by [The Finance \(No. 2\) Act 2023, Part 2 \(Alcohol Duty\) \(Appointed Day, Savings, Consequential Amendments and Transitional Provisions\) Regulations 2023 \(S.I. 2023/884\)](#), **Sch. para. 10(9)** (with Sch. para. 10(10))
- F25** Reg. 5(3) substituted (31.12.2020) by [The Excise Duties \(Miscellaneous Amendments\) \(EU Exit\) \(No. 2\) Regulations 2019 \(S.I. 2019/15\)](#), regs. 1, **10(a)** (with reg. 23) (as amended by S.I. 2020/1494, regs. 1, 4); S.I. 2020/1640, reg. 2, Sch.
- F26** Word in reg. 5(3) omitted (31.7.2023) by virtue of [The Finance \(No. 2\) Act 2023, Part 2 \(Alcohol Duty\) \(Appointed Day, Savings, Consequential Amendments and Transitional Provisions\) Regulations 2023 \(S.I. 2023/884\)](#), **Sch. para. 10(3)** (with Sch. para. 10(10))
- F27** Reg. 5(4) omitted (31.12.2020) by virtue of [The Excise Duties \(Miscellaneous Amendments\) \(EU Exit\) \(No. 2\) Regulations 2019 \(S.I. 2019/15\)](#), regs. 1, **10(b)** (with reg. 23) (as amended by S.I. 2020/1494, regs. 1, 4); S.I. 2020/1640, reg. 2, Sch.

Modifications etc. (not altering text)

- C1** Regulations, as they had effect immediately before IP completion day, continued (with modifications) (N.I.) (31.12.2020) with respect to excise goods by [The Excise Duties \(Northern Ireland Miscellaneous Modifications and Amendments\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1559\)](#), regs. 1(1), **97**
- C5** Reg. 5 modified (N.I.) by S.I. 2020/1559, **reg. 97(2)(aa)** (as inserted (9.12.2021) by [The Excise Duties \(Removal of Alcoholic Liquor to Northern Ireland and Miscellaneous Amendments\) Regulations 2021 \(S.I. 2021/1282\)](#), regs. 1, **7(2)(b)**)

- C6** Reg. 5 modified (N.I.) by S.I. 2020/1559, **reg. 97(2)(aa)** (as substituted (13.2.2023) by The Excise Duties and Value Added Tax (Northern Ireland) (Miscellaneous Modifications and Amendments) Regulations 2023 (S.I. 2023/64), reg. 1(2), **Sch. 2 para. 40(b)**)

Conditions for obtaining authority to affix type A stamps to retail containers

6.—(1) A person may not affix a type A stamp to a retail container unless he is authorized to do so by this regulation.

(2) A person authorized to obtain type A stamps is authorized to affix those stamps to retail containers himself.

(3) A person ^{F28}... who is authorized to obtain type A stamps may give another person authorization to affix those stamps to retail containers of [^{F4}alcoholic product] on his behalf; but this is subject to regulation 5(6).

F4 Words in Regulations substituted (31.7.2023) by The Finance (No. 2) Act 2023, Part 2 (Alcohol Duty) (Appointed Day, Savings, Consequential Amendments and Transitional Provisions) Regulations 2023 (S.I. 2023/884), **Sch. para. 10(9)** (with Sch. para. 10(10))

F28 Words in reg. 6(3) omitted (31.12.2020) by virtue of The Excise Duties (Miscellaneous Amendments) (EU Exit) (No. 2) Regulations 2019 (S.I. 2019/15), regs. 1, **11** (with reg. 23) (as amended by S.I. 2020/1494, regs. 1, 4); S.I. 2020/1640, reg. 2, Sch.

Modifications etc. (not altering text)

C1 Regulations, as they had effect immediately before IP completion day, continued (with modifications) (N.I.) (31.12.2020) with respect to excise goods by The Excise Duties (Northern Ireland Miscellaneous Modifications and Amendments) (EU Exit) Regulations 2020 (S.I. 2020/1559), regs. 1(1), **97**

C7 Reg. 6 modified (N.I.) by S.I. 2020/1559, **reg. 97(2)(ab)** (as substituted (13.2.2023) by The Excise Duties and Value Added Tax (Northern Ireland) (Miscellaneous Modifications and Amendments) Regulations 2023 (S.I. 2023/64), reg. 1(2), **Sch. 2 para. 40(b)**)

Conditions for obtaining authority to incorporate type B stamps into labels

7.—(1) A person may not incorporate a type B stamp into a label unless he is—

- (a) entitled to include in that label a brand required by regulation 4(6)(b), and
(b) authorized to incorporate a type B stamp into a label by paragraph (2), (3), or (4) of this regulation.

(2) A registered person is authorized.

(3) A person who intends, on behalf of a registered person, to incorporate type B stamps into labels printed for that registered person is authorized; but this is subject to his particulars having first been notified to the Commissioners under regulation 9(2)(i) or 11.

(4) If a person who intends, on behalf of a registered person, to incorporate type B stamps into labels printed for that registered person, arranges for another person to undertake this work on his behalf, that other person is authorized.

Modifications etc. (not altering text)

C1 Regulations, as they had effect immediately before IP completion day, continued (with modifications) (N.I.) (31.12.2020) with respect to excise goods by The Excise Duties (Northern Ireland Miscellaneous Modifications and Amendments) (EU Exit) Regulations 2020 (S.I. 2020/1559), regs. 1(1), **97**

Conditions for obtaining authority to affix labels incorporating type B stamps to retail containers

8.—(1) A person may not affix a label incorporating a type B stamp to a retail container unless he is authorized to do so by this regulation.

(2) A registered person is authorized.

(3) A person who intends, on behalf of a registered person, to affix labels incorporating type B stamps to retail containers is authorized; provided he obtains those labels from that registered person or a person acting on that registered person's behalf.

Modifications etc. (not altering text)

C1 Regulations, as they had effect immediately before IP completion day, continued (with modifications) (N.I.) (31.12.2020) with respect to excise goods by [The Excise Duties \(Northern Ireland Miscellaneous Modifications and Amendments\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1559\)](#), regs. 1(1), **97**

Registration

9.—(1) Every person who wishes to be registered must make application to the Commissioners.

(2) An application for registration must be made in writing or by electronic communication, using a form provided by the Commissioners, and must include the following information—

- (a) the applicant's name and, if different, his business name,
- (b) the address of his residence or registered office and (if different) the address of his principal place of business,
- (c) any registration number issued to him by the Commissioners for the purposes of value added tax,
- (d) his legal status (e.g. individual, partnership, limited liability partnership, public limited company),
- (e) the nature of his business (e.g. authorized warehousekeeper, ^{F29} ... registered owner, ^{F30} ... distiller, manufacturer, or bottler of [^{F4}alcoholic product]),
- (f) if he intends to act as a duty stamps representative, the name of his principal (and, if different, his principal's business name), the nature of his principal's business, the address of his principal's residence or registered office and (if different) the address of his principal's principal place of business, and his principal's legal status,
- (g) the number of type A stamps (if any) that he expects to obtain during the twelve months following the date of his application for registration,
- (h) the number of type A stamps that he would have affixed to retail containers during the twelve months preceding the date of his application for registration had he been required to affix duty stamps to retail containers during that time,
- (i) whether he seeks authority to—
 - (i) incorporate type B stamps in labels, or
 - (ii) affix those labels to retail containers,

or both; and if he intends to authorize another person to incorporate type B stamps in labels on his behalf, that person's name (and, if different, his business name) and the address of that person's residence or registered office and (if different) the address of that person's principal place of business,

- (j) if, in accordance with section 13(1) of the Finance Act 1994 ^{F31}, he has been notified of an assessment to a penalty within the five years preceding the date of his application for registration, and that penalty was not withdrawn or quashed, the date that he was notified, the amount of the penalty, and the reason that he was liable to that penalty,
 - (k) if, in accordance with section 139(1) of the Customs and Excise Management Act 1979, he has had any thing that was in his custody or under his control seized within the five years preceding the date of his application for registration, and that thing was condemned as forfeit, the date that it was seized, the nature of the thing that was seized, and the reason that it was liable to be seized, and
 - (l) a declaration that he is not disqualified from being registered.
- (3) A person who is not disqualified from being registered and who provides the information specified in paragraph (2) above must be registered by the Commissioners and provided with a unique registration number.

- F4** Words in Regulations substituted (31.7.2023) by [The Finance \(No. 2\) Act 2023, Part 2 \(Alcohol Duty\) \(Appointed Day, Savings, Consequential Amendments and Transitional Provisions\) Regulations 2023 \(S.I. 2023/884\), Sch. para. 10\(9\)](#) (with Sch. para. 10(10))
- F29** Words in reg. 9(2)(e) omitted (31.12.2020) by virtue of [The Excise Duties \(Miscellaneous Amendments\) \(EU Exit\) \(No. 2\) Regulations 2019 \(S.I. 2019/15\), regs. 1, 12](#) (with reg. 23) (as amended by S.I. 2020/1494, regs. 1, 4); S.I. 2020/1640, reg. 2, Sch.
- F30** Word in reg. 9(2)(e) omitted (31.7.2023) by virtue of [The Finance \(No. 2\) Act 2023, Part 2 \(Alcohol Duty\) \(Appointed Day, Savings, Consequential Amendments and Transitional Provisions\) Regulations 2023 \(S.I. 2023/884\), Sch. para. 10\(3\)](#) (with Sch. para. 10(10))
- F31** 1994 c. 9.

Modifications etc. (not altering text)

- C1** Regulations, as they had effect immediately before IP completion day, continued (with modifications) (N.I.) (31.12.2020) with respect to excise goods by [The Excise Duties \(Northern Ireland Miscellaneous Modifications and Amendments\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1559\), regs. 1\(1\), 97](#)
- C8** Reg. 9 modified (N.I.) by S.I. 2020/1559, [reg. 97\(2\)\(aa\)](#) (as inserted (9.12.2021) by [The Excise Duties \(Removal of Alcoholic Liquor to Northern Ireland and Miscellaneous Amendments\) Regulations 2021 \(S.I. 2021/1282\), regs. 1, 7\(2\)\(b\)](#))
- C9** Reg. 9 modified (N.I.) by S.I. 2020/1559, [reg. 97\(2\)\(ac\)](#) (as substituted (13.2.2023) by [The Excise Duties and Value Added Tax \(Northern Ireland\) \(Miscellaneous Modifications and Amendments\) Regulations 2023 \(S.I. 2023/64\), reg. 1\(2\), Sch. 2 para. 40\(b\)](#))

Disqualification from being registered

10.—(1) A person is disqualified from being registered if he has been convicted of a relevant offence or if—

- (a) in the case of a partnership, any individual partner, or
- (b) in the case of a body corporate, a director, senior manager, or other person having the direction or control of that body,

has been convicted of such an offence.

(2) A person is disqualified from being registered if his conduct has made him liable to a relevant penalty or if—

- (a) in the case of a partnership, any individual partner's conduct made him liable to such a penalty, or

- (b) in the case of a body corporate, the conduct of a director, senior manager, or other person having the direction or control of that body, made that person liable to such a penalty.

For the purposes of this paragraph, a registered person is not disqualified from being registered until ninety days have elapsed, starting with the day on which the assessment to a relevant penalty was notified.

(3) A person is disqualified from being registered if he is an undischarged bankrupt (or has an equivalent status outside the United Kingdom) ^{F32} or if he is a person in relation to whom a moratorium period under a debt relief order applies (under Part 7A of the Insolvency Act 1986)].

^{F33}(4) A person is disqualified from being registered if they have a fixed establishment in the United Kingdom or an external territory, unless they are an authorized warehousekeeper (or a person of equivalent status in an external territory), irregular stamper, registered owner, ^{F34}... a person who bottles ^{F4}alcoholic product] in the United Kingdom, or the holder of an excise licence under section 54(2) or 55(2) of the Alcoholic Liquor Duties Act 1979.]

(5) A person is disqualified from being registered if he does not have a fixed establishment in ^{F35}the ^{F36}United Kingdom]] or an external territory, unless he carries on a trade or business that consists of or includes distilling, manufacturing, or bottling, ^{F4}alcoholic product].

(6) A person is disqualified from being registered if, in accordance with section 13(1) of the Finance Act 1994, he has been notified of an assessment to a penalty within the five years preceding the date of his application for registration, or at any time after being registered, and that penalty has not been withdrawn, quashed, or paid.

For the purposes of this paragraph, a registered person is not disqualified from being registered until ninety days have elapsed, starting with the day on which he was notified of the assessment.

(7) A relevant offence is—

- (a) the common law offence of cheating the public revenue,
 (b) an offence under any of the following provisions—

sections 1(1) and 5(1) of the Firearms Act 1968 ^{F37};

section 1(1) of the Trade Descriptions Act 1968 ^{F38} (but only if the goods to which the false trade description was applied were, or included, ^{F39}... ^{F4}alcoholic product]);
 sections 1(1), 8(1), 9(1), 10(1), 11(1), 15(1), 15A(1), 16(1), 17(1), 19(1), 20(1) and (2), 21(1), 22(1), and 24A(1) of the Theft Act 1968 ^{F40};

sections 4(2) and (3), 5(2) and (3), 8, and 20 of the Misuse of Drugs Act 1971 ^{F41};
 sections 68(2), 100(3), 129(3), 136(1), 167(1), 168(1), 169(1), 170(1) and (2), and 170B of the Customs and Excise Management Act 1979 ^{F42};

^{F43}paragraphs 5(1) and 6(1) of Schedule 12 to the Finance (No. 2) Act 2023 (alcohol duty: duty stamps)];

section 13(3) and (4) of the Hydrocarbon Oil Duties Act 1979 ^{F44};

sections 8G(4) and 8H(1) of the Tobacco Products Duty Act 1979 ^{F45};

except for sections 18 and 19, any section of the Forgery and Counterfeiting Act 1981 ^{F46}

^{F47}an offence under regulation 6 of the Business Protection from Misleading Marketing Regulations 2008 (but only if the goods to which the advertising in question related were, or included, ^{F39}... ^{F4}alcoholic product]);]

section 19(2) of the Criminal Justice (International Co-operation) Act 1990 ^{F48};

section 72(1), (3), (8), (10), and (11) of the Value Added Tax Act 1994^{F49};
 section 92(1), (2), and (3) of the Trade Marks Act 1994^{F50};
 sections 327(1), 328(1), and 329(1) of the Proceeds of Crime Act 2002^{F51}; and
 section 144 of the Licensing Act 2003^{F52}.

[^{F53}an offence under regulation 8, 9, 10, 11 or 12 of the Consumer Protection from Unfair Trading Regulations 2008 (but only if the product to which the unfair commercial practice related was, or included, ^{F39}... [^{F4}alcoholic product]);]

(c) conspiracy to commit any of the above offences.

[^{F54}(8) A relevant penalty is a penalty that has been assessed and notified under Schedule 24 to the Finance Act 2007 (penalties for errors) and that has not been withdrawn or quashed.]

But a penalty is not a relevant penalty if it was notified more than five years before the date that an applicant makes application for registration as required by regulation 9.

- F4** Words in Regulations substituted (31.7.2023) by [The Finance \(No. 2\) Act 2023, Part 2 \(Alcohol Duty\) \(Appointed Day, Savings, Consequential Amendments and Transitional Provisions\) Regulations 2023 \(S.I. 2023/884\)](#), **Sch. para. 10(9)** (with Sch. para. 10(10))
- F32** Words in reg. 10(3) inserted (1.10.2012) by [The Tribunals, Courts and Enforcement Act 2007 \(Consequential Amendments\) Order 2012 \(S.I. 2012/2404\)](#), art. 1, **Sch. 3 para. 49** (with art. 7)
- F33** Reg. 10(4) substituted (31.12.2020) by [The Excise Duties \(Miscellaneous Amendments\) \(EU Exit\) \(No. 2\) Regulations 2019 \(S.I. 2019/15\)](#), regs. 1, **13(a)** (with reg. 23) (as amended by S.I. 2020/1494, regs. 1, 4); S.I. 2020/1640, reg. 2, Sch.
- F34** Word in reg. 10(4) omitted (31.7.2023) by virtue of [The Finance \(No. 2\) Act 2023, Part 2 \(Alcohol Duty\) \(Appointed Day, Savings, Consequential Amendments and Transitional Provisions\) Regulations 2023 \(S.I. 2023/884\)](#), **Sch. para. 10(3)** (with Sch. para. 10(10))
- F35** Words in reg. 10 substituted (22.4.2011) by [The Treaty of Lisbon \(Changes in Terminology\) Order 2011 \(S.I. 2011/1043\)](#), arts. 2, **3-6**
- F36** Words in reg. 10(5) substituted (31.12.2020) by [The Excise Duties \(Miscellaneous Amendments\) \(EU Exit\) \(No. 2\) Regulations 2019 \(S.I. 2019/15\)](#), regs. 1, **13(b)** (with reg. 23) (as amended by S.I. 2020/1494, regs. 1, 4); S.I. 2020/1640, reg. 2, Sch.
- F37** 1968 c. 27.
- F38** 1968 c. 29.
- F39** Word in reg. 10(7)(b) omitted (31.7.2023) by virtue of [The Finance \(No. 2\) Act 2023, Part 2 \(Alcohol Duty\) \(Appointed Day, Savings, Consequential Amendments and Transitional Provisions\) Regulations 2023 \(S.I. 2023/884\)](#), **Sch. para. 10(4)(a)** (with Sch. para. 10(10))
- F40** 1968 c. 60; section 15A was inserted by section 1, and section 24A was inserted by section 2, of the Theft (Amendment) Act 1996(c. 62).
- F41** 1971 c. 38.
- F42** Section 170B was inserted by the Finance (No.2) Act 1992(c. 48), Schedule 2, paragraph 8.
- F43** Words in reg. 10(7)(b) substituted (31.7.2023) by [The Finance \(No. 2\) Act 2023, Part 2 \(Alcohol Duty\) \(Appointed Day, Savings, Consequential Amendments and Transitional Provisions\) Regulations 2023 \(S.I. 2023/884\)](#), **Sch. para. 10(4)(b)** (with Sch. para. 10(10))
- F44** 1979 c. 5.
- F45** 1979 c. 7; sections 8G and 8H were inserted by the Finance Act 2000(c. 17), section 14.
- F46** 1981 c. 45.
- F47** Words in reg. 10(7)(b) inserted (26.5.2008) by [The Consumer Protection from Unfair Trading Regulations 2008 \(S.I. 2008/1277\)](#), reg. 1, **Sch. 2 para. 111(a)** (with reg. 28(2)(3))
- F48** 1990 c. 5.
- F49** 1994 c. 23.
- F50** 1994 c. 26.

- F51** 2002 c. 29.
F52 2003 c. 17.
F53 Words in reg. 10(7)(b) inserted (26.5.2008) by [The Consumer Protection from Unfair Trading Regulations 2008 \(S.I. 2008/1277\)](#), reg. 1, **Sch. 2 para. 111(b)** (with reg. 28(2)(3))
F54 Reg. 10(8) substituted (1.4.2009) by [The Finance Act 2008, Schedule 40 \(Appointed Day, Transitional Provisions and Consequential Amendments\) Order 2009 \(S.I. 2009/571\)](#), art. 1(1), **Sch. 2 para. 4**

Modifications etc. (not altering text)

- C10** [Reg. 10](#), as it had effect immediately before IP completion day, continued (with modifications) (N.I.) (31.12.2020) with respect to excise goods by [The Excise Duties \(Northern Ireland Miscellaneous Modifications and Amendments\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1559\)](#), regs. 1(1), **97(1)(2)(b)** (as amended (9.12.2021) by [S.I. 2021/1282](#), regs. 1, **7(2)(c)**)
C11 [Reg. 10](#) modified (N.I.) by [S.I. 2020/1559](#), **reg. 97(2)(aa)** (as inserted (9.12.2021) by [The Excise Duties \(Removal of Alcoholic Liquor to Northern Ireland and Miscellaneous Amendments\) Regulations 2021 \(S.I. 2021/1282\)](#), regs. 1, **7(2)(b)**)
C12 [Reg. 10](#) modified (N.I.) by [S.I. 2020/1559](#), **reg. 97(2)(b)** (as substituted (13.2.2023) by [The Excise Duties and Value Added Tax \(Northern Ireland\) \(Miscellaneous Modifications and Amendments\) Regulations 2023 \(S.I. 2023/64\)](#), reg. 1(2), **Sch. 2 para. 40(c)**)

Changes in information notified in application for registration

11. When there is any change in the information a registered person provided in his application for registration, or in the information that he has since provided under this regulation, he must, within 7 days of that change, notify the Commissioners in writing or by electronic communication.

Modifications etc. (not altering text)

- C1** Regulations, as they had effect immediately before IP completion day, continued (with modifications) (N.I.) (31.12.2020) with respect to excise goods by [The Excise Duties \(Northern Ireland Miscellaneous Modifications and Amendments\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1559\)](#), regs. 1(1), **97**

Cessation of registration

- 12.**—(1) A registered person ceases to be registered if he—
- (a) requests the Commissioners to remove him from their register,
 - (b) becomes disqualified from being registered, or
 - (c) has not, during the thirty-six consecutive months just passed, done any of the following—
 - (i) obtained duty stamps,
 - (ii) used his authority to incorporate duty stamps into labels, or
 - (iii) used his authority to affix such labels to retail containers.
- (2) The Commissioners must remove a person who has ceased to be registered from their register without delay.

Modifications etc. (not altering text)

- C1** Regulations, as they had effect immediately before IP completion day, continued (with modifications) (N.I.) (31.12.2020) with respect to excise goods by [The Excise Duties \(Northern Ireland Miscellaneous Modifications and Amendments\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1559\)](#), regs. 1(1), **97**

Duty stamps representative

13.—(1) A person who—

(a) is not authorized by—

(i) regulation 5 to obtain a type A stamp,

(ii) regulation 7 to incorporate a type B stamp into a label, or

(iii) (as the case may be) regulation 8 to affix a label incorporating a type B stamp to a retail container,

(b) does not have a fixed establishment in the United Kingdom, and

(c) wants to obtain type A stamps, incorporate type B stamps into labels, or (as the case may be) affix labels incorporating type B stamps to retail containers,

must appoint a duty stamps representative.

(2) Only a registered person who has a fixed establishment in the United Kingdom may be appointed as a duty stamps representative.

(3) A duty stamps representative has the rights obligations and liabilities that his principal would have had, had that principal been a registered person.

(4) A duty stamps representative must not act for a principal who is disqualified from being a registered person.

Modifications etc. (not altering text)

C1 Regulations, as they had effect immediately before IP completion day, continued (with modifications) (N.I.) (31.12.2020) with respect to excise goods by [The Excise Duties \(Northern Ireland Miscellaneous Modifications and Amendments\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1559\)](#), regs. 1(1), 97

Ordering and obtaining type A stamps

14.—(1) To obtain type A stamps a registered person must place an order for those stamps with the appointed contractor by means of an electronic communication.

(2) The registered person must supply the following information to the appointed contractor when an order is placed—

(a) his unique registration number,

(b) the number of stamps required,

(c) the product type for which they are required,

(d) the place to which the stamps should be delivered,

(e) the premises at which the stamps will be affixed to retail containers,

(f) if the registered person is—

(i) an irregular stamper, or

(ii) an authorized warehousekeeper and the retail containers of [^{F4}alcoholic product] were imported from [^{F55}a place outside the United Kingdom],

the premises at which the retail containers of [^{F4}alcoholic product] will be held before the duty stamps are affixed to them, if those premises are not a tax warehouse, and

(g) if the stamps will be affixed by someone other than the registered person, that person's name (and, if different, his business name) and the address of that person's residence or registered office and (if different) the address of that person's principal place of business,

and confirm his identity by any reasonable means that the appointed contractor may require.

(3) The appointed contractor must refuse to supply type A stamps if he is not satisfied that the person who placed the order is the registered person to whom the unique registration number given in the order relates.

(4) A registered person may, by an electronic communication made within 24 hours of placing his order for type A stamps, amend that order by—

- (a) reducing or increasing the number of stamps required,
- (b) changing the product type for which they are required, or
- (c) changing the place to which the stamps should be delivered.

(5) If—

- (a) the duty stamps will be affixed at premises other than those specified in the registered person's order, or
- (b) the duty stamps will be affixed by a person other than the person specified in that order,

the registered person must, at least two clear business days before the stamps are affixed to retail containers, by electronic communication give the appointed contractor full particulars of the change.

(6) Without prejudice to paragraph (5), if—

- (a) the registered person is an irregular stamper or an authorized warehousekeeper,
- (b) before the duty stamps are affixed to the retail containers of [^{F4}alcoholic product], those containers are removed from the premises specified in his order (“the relevant premises”), and
- (c) the relevant premises are not a tax warehouse,

the registered person must, by the end of the first business day following the removal of the containers from the relevant premises, by electronic communication give the appointed contractor full particulars of the change of premises.

^{F56}(7)

^{F57}(8)

(9) Type A duty stamps ordered from the appointed contractor or the Commissioners may only be delivered to the place of delivery specified in the order or amended order.

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| F4 | Words in Regulations substituted (31.7.2023) by The Finance (No. 2) Act 2023, Part 2 (Alcohol Duty) (Appointed Day, Savings, Consequential Amendments and Transitional Provisions) Regulations 2023 (S.I. 2023/884) , Sch. para. 10(9) (with Sch. para. 10(10)) |
| F55 | Words in reg. 14(2)(f)(ii) substituted (31.12.2020) by The Excise Duties (Miscellaneous Amendments) (EU Exit) (No. 2) Regulations 2019 (S.I. 2019/15) , regs. 1, 14(a) (with reg. 23) (as amended by S.I. 2020/1494 , regs. 1, 4); S.I. 2020/1640 , reg. 2 , Sch. |
| F56 | Reg. 14(7) omitted (31.12.2020) by virtue of The Excise Duties (Miscellaneous Amendments) (EU Exit) (No. 2) Regulations 2019 (S.I. 2019/15) , regs. 1, 14(b) (with reg. 23) (as amended by S.I. 2020/1494 , regs. 1, 4); S.I. 2020/1640 , reg. 2 , Sch. |
| F57 | Reg. 14(8) omitted (31.12.2020) by virtue of The Excise Duties (Miscellaneous Amendments) (EU Exit) (No. 2) Regulations 2019 (S.I. 2019/15) , regs. 1, 14(b) (with reg. 23) (as amended by S.I. 2020/1494 , regs. 1, 4); S.I. 2020/1640 , reg. 2 , Sch. |

Modifications etc. (not altering text)

C1 Regulations, as they had effect immediately before IP completion day, continued (with modifications) (N.I.) (31.12.2020) with respect to excise goods by [The Excise Duties \(Northern Ireland Miscellaneous Modifications and Amendments\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1559\)](#), [regs. 1\(1\), 97](#)

C13 Reg. 14 modified (N.I.) by S.I. 2020/1559, **reg. 97(2)(ba)** (as substituted (13.2.2023) by The Excise Duties and Value Added Tax (Northern Ireland) (Miscellaneous Modifications and Amendments) Regulations 2023 (S.I. 2023/64), reg. 1(2), **Sch. 2 para. 40(c)**)

Receiving type A stamps

15.—(1) When duty stamps are delivered to a registered person, that person, or someone specifically authorized by him, must acknowledge receipt of those stamps—

- (a) by signing a form of acknowledgement that is proffered by the person delivering those stamps, or
- (b) if no such form is proffered, by signing the form of acknowledgement enclosed with the stamps and sending it, without delay, to the appointed contractor.

If the registered person is not an individual, any individual partner, director, senior manager, or other person having the direction or control of that registered person may sign the form of acknowledgement or authorize another person to sign it.

^{F58}(2)

(3) When duty stamps are delivered to a registered person ^{F59}... that person must check that the quantity and product type of the stamps delivered is in conformity with the order that he placed.

(4) If the duty stamps delivered to a registered person are not in conformity with the order that he placed, he must, by means of an electronic communication sent to the appointed contractor by the end of the first business day following the day of receipt of the stamps, give the contractor full particulars of the discrepancy between the stamps ordered and the stamps delivered.

^{F60}(5)

F58 Reg. 15(2) omitted (31.12.2020) by virtue of The Excise Duties (Miscellaneous Amendments) (EU Exit) (No. 2) Regulations 2019 (S.I. 2019/15), regs. 1, **15(a)** (with reg. 23) (as amended by S.I. 2020/1494, regs. 1, 4); S.I. 2020/1640, reg. 2, Sch.

F59 Words in reg. 15(3) omitted (31.12.2020) by virtue of The Excise Duties (Miscellaneous Amendments) (EU Exit) (No. 2) Regulations 2019 (S.I. 2019/15), regs. 1, **15(b)** (with reg. 23) (as amended by S.I. 2020/1494, regs. 1, 4); S.I. 2020/1640, reg. 2, Sch.

F60 Reg. 15(5) omitted (31.12.2020) by virtue of The Excise Duties (Miscellaneous Amendments) (EU Exit) (No. 2) Regulations 2019 (S.I. 2019/15), regs. 1, **15(c)** (with reg. 23) (as amended by S.I. 2020/1494, regs. 1, 4); S.I. 2020/1640, reg. 2, Sch.

Modifications etc. (not altering text)

C1 Regulations, as they had effect immediately before IP completion day, continued (with modifications) (N.I.) (31.12.2020) with respect to excise goods by The Excise Duties (Northern Ireland Miscellaneous Modifications and Amendments) (EU Exit) Regulations 2020 (S.I. 2020/1559), regs. 1(1), **97**

C14 Reg. 15 modified (N.I.) by S.I. 2020/1559, **reg. 97(2)(ab)** (as substituted (13.2.2023) by The Excise Duties and Value Added Tax (Northern Ireland) (Miscellaneous Modifications and Amendments) Regulations 2023 (S.I. 2023/64), reg. 1(2), **Sch. 2 para. 40(b)**)

Returning type A stamps

16.—(1) A registered person who—

- (a) ceases to be registered, or
- (b) for any reason, no longer requires loose type A stamps that he holds,

must, without delay, return the loose type A stamps that he holds to the appointed contractor.

- (2) A person who—
 - (a) obtained type A stamps from a registered person in order to affix them to retail containers of [^{F4}alcoholic product] on behalf of that person, and
 - (b) is no longer required to affix them on that person's behalf,

must, without delay, return any loose stamps that he holds to that person (or if that is not possible, send them by secure means or give them to the appointed contractor).

^{F61}(3)

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| <p>F4 Words in Regulations substituted (31.7.2023) by The Finance (No. 2) Act 2023, Part 2 (Alcohol Duty) (Appointed Day, Savings, Consequential Amendments and Transitional Provisions) Regulations 2023 (S.I. 2023/884), Sch. para. 10(9) (with Sch. para. 10(10))</p> <p>F61 Reg. 16(3) omitted (31.12.2020) by virtue of The Excise Duties (Miscellaneous Amendments) (EU Exit) (No. 2) Regulations 2019 (S.I. 2019/15), regs. 1, 16 (with reg. 23) (as amended by S.I. 2020/1494, regs. 1, 4); S.I. 2020/1640, reg. 2, Sch.</p> <hr/> <p>Modifications etc. (not altering text)</p> <p>C1 Regulations, as they had effect immediately before IP completion day, continued (with modifications) (N.I.) (31.12.2020) with respect to excise goods by The Excise Duties (Northern Ireland Miscellaneous Modifications and Amendments) (EU Exit) Regulations 2020 (S.I. 2020/1559), regs. 1(1), 97</p> <p>C15 Reg. 16 modified (N.I.) by S.I. 2020/1559, reg. 97(2)(bb) (as substituted (13.2.2023) by The Excise Duties and Value Added Tax (Northern Ireland) (Miscellaneous Modifications and Amendments) Regulations 2023 (S.I. 2023/64), reg. 1(2), Sch. 2 para. 40(c))</p> |
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Ordering and obtaining the design specification for type B stamps

17.—(1) To obtain the design specification for type B stamps a registered person must place an order for that specification with the appointed contractor by means of an electronic communication.

(2) The registered person must supply the following information to the appointed contractor when an order is placed—

- (a) his unique registration number,
- (b) the number of copies of the design specification required, and
- (c) the place to which the design specification should be delivered,

and confirm his identity by any reasonable means that the contractor may require.

(3) The appointed contractor must refuse to supply the design specification for type B stamps if he is not satisfied that the person who placed the order is the registered person to whom the unique registration number given in the order relates.

(4) The design specification for type B stamps ordered from the appointed contractor may only be delivered to the place of delivery specified when the order was placed.

(5) The total number of copies of the design specification for type B stamps delivered to a registered person must not exceed the number necessary to provide one copy to that registered person and to each of the persons notified to the Commissioners under regulation 9(2)(i) or regulation 11.

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| <hr/> <p>Modifications etc. (not altering text)</p> <p>C1 Regulations, as they had effect immediately before IP completion day, continued (with modifications) (N.I.) (31.12.2020) with respect to excise goods by The Excise Duties (Northern Ireland Miscellaneous Modifications and Amendments) (EU Exit) Regulations 2020 (S.I. 2020/1559), regs. 1(1), 97</p> |
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Receiving the design specification for type B stamps

18.—(1) When the design specification for type B stamps is delivered to a registered person that person, or someone specifically authorized by him, must acknowledge receipt of that specification—

- (a) by signing a form of acknowledgement that is proffered by the person delivering it, or
- (b) if no such form is proffered, by signing the form of acknowledgement enclosed with that specification and sending it, without delay, to the appointed contractor.

If the registered person is not an individual, any individual partner, director, senior manager, or other person having the direction or control of that registered person may sign the form of acknowledgement or authorize another person to sign it.

(2) When the design specification for type B stamps is delivered to a registered person that person must check that the number of copies of the design specification delivered is in conformity with the order that he placed.

(3) If the number of copies of the design specification delivered to a registered person is not in conformity with the order that he placed, he must, by means of an electronic communication sent to the appointed contractor by the end of the first business day following the day of receipt of the specification, give that contractor full particulars of the discrepancy.

Modifications etc. (not altering text)

C1 Regulations, as they had effect immediately before IP completion day, continued (with modifications) (N.I.) (31.12.2020) with respect to excise goods by [The Excise Duties \(Northern Ireland Miscellaneous Modifications and Amendments\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1559\)](#), regs. 1(1), 97

PART 4

AFFIXING DUTY STAMPS TO RETAIL CONTAINERS

Premises where duty stamps etc., may be affixed

19.—(1) Duty stamps, or labels incorporating duty stamps, may only be affixed to retail containers on the following premises—

- (a) premises in [^{F62}a place outside the United Kingdom that is not an external territory] that are occupied by or under the control of a person who carries on a trade or business that consists of or includes distilling, manufacturing, or bottling [^{F4}alcoholic product],
- (b) a tax warehouse or premises having an equivalent status in an external territory,
- ^{F63}(c)
- (d) if the registered person is—
 - (i) an irregular stamper,
 - (ii) a person who bottles [^{F4}alcoholic product] in the United Kingdom, ^{F64}... [^{F65}, or]
 - (iii) an authorized warehousekeeper and the retail containers of [^{F4}alcoholic product] were imported from [^{F66}a place outside the United Kingdom], [^{F67}or]
 - ^{F68}(iv)

the premises (not a tax warehouse) specified as those at which the duty stamps would be affixed to retail containers of [^{F4}alcoholic product] when the order for those stamps was placed with the appointed contractor.

^{F69}(e)

(2) For the purposes of this regulation, any reference to premises specified as those at which the duty stamps would be affixed to retail containers of [^{F4}alcoholic product] when the order for duty stamps was placed with the appointed contractor is to be treated as including any substitute premises notified in accordance with regulation 14(5).

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| F4 | Words in Regulations substituted (31.7.2023) by The Finance (No. 2) Act 2023, Part 2 (Alcohol Duty) (Appointed Day, Savings, Consequential Amendments and Transitional Provisions) Regulations 2023 (S.I. 2023/884), Sch. para. 10(9) (with Sch. para. 10(10)) |
| F62 | Words in reg. 19(1)(a) substituted (31.12.2020) by The Excise Duties (Miscellaneous Amendments) (EU Exit) (No. 2) Regulations 2019 (S.I. 2019/15), regs. 1, 17(a) (with reg. 23) (as amended by S.I. 2020/1494, regs. 1, 4); S.I. 2020/1640, reg. 2, Sch. |
| F63 | Reg. 19(1)(c) omitted (31.12.2020) by virtue of The Excise Duties (Miscellaneous Amendments) (EU Exit) (No. 2) Regulations 2019 (S.I. 2019/15), regs. 1, 17(b) (with reg. 23) (as amended by S.I. 2020/1494, regs. 1, 4); S.I. 2020/1640, reg. 2, Sch. |
| F64 | Word in reg. 19(1)(d)(ii) omitted (1.4.2010) by virtue of The Excise Goods (Holding, Movement and Duty Point) Regulations 2010 (S.I. 2010/593), reg. 2, Sch. 2 para. 21(9)(b)(i) |
| F65 | Word in reg. 19(1)(d)(ii) inserted (31.12.2020) by The Excise Duties (Miscellaneous Amendments) (EU Exit) (No. 2) Regulations 2019 (S.I. 2019/15), regs. 1, 17(c)(i) (with reg. 23) (as amended by S.I. 2020/1494, regs. 1, 4); S.I. 2020/1640, reg. 2, Sch. |
| F66 | Words in reg. 19(1)(d)(iii) substituted (31.12.2020) by The Excise Duties (Miscellaneous Amendments) (EU Exit) (No. 2) Regulations 2019 (S.I. 2019/15), regs. 1, 17(c)(ii) (with reg. 23) (as amended by S.I. 2020/1494, regs. 1, 4); S.I. 2020/1640, reg. 2, Sch. |
| F67 | Word in reg. 19(1)(d)(iii) inserted (1.4.2010) by The Excise Goods (Holding, Movement and Duty Point) Regulations 2010 (S.I. 2010/593), reg. 2, Sch. 2 para. 21(9)(b)(ii) |
| F68 | Reg. 19(1)(d)(iv) omitted (31.12.2020) by virtue of The Excise Duties (Miscellaneous Amendments) (EU Exit) (No. 2) Regulations 2019 (S.I. 2019/15), regs. 1, 17(c)(iii) (with reg. 23) (as amended by S.I. 2020/1494, regs. 1, 4); S.I. 2020/1640, reg. 2, Sch. |
| F69 | Reg. 19(1)(e) omitted (31.7.2023) by virtue of The Finance (No. 2) Act 2023, Part 2 (Alcohol Duty) (Appointed Day, Savings, Consequential Amendments and Transitional Provisions) Regulations 2023 (S.I. 2023/884), Sch. para. 10(5) (with Sch. para. 10(10)) |
| Modifications etc. (not altering text) | |
| C1 | Regulations, as they had effect immediately before IP completion day, continued (with modifications) (N.I.) (31.12.2020) with respect to excise goods by The Excise Duties (Northern Ireland Miscellaneous Modifications and Amendments) (EU Exit) Regulations 2020 (S.I. 2020/1559), regs. 1(1), 97 |
| C16 | Reg. 19 modified (N.I.) by S.I. 2020/1559, reg. 97(2)(bb) (as substituted (13.2.2023) by The Excise Duties and Value Added Tax (Northern Ireland) (Miscellaneous Modifications and Amendments) Regulations 2023 (S.I. 2023/64), reg. 1(2), Sch. 2 para. 40(c)) |

Times at which a retail container must be stamped

20.—^{F70}(1)

(2) In the case of a retail container of [^{F4}alcoholic product] imported from [^{F71}a place outside the United Kingdom] and held by an authorized warehousekeeper on premises that are not a tax warehouse, that container must be stamped within 14 days of its being imported into the United Kingdom.

(3) In the case of a retail container of [^{F4}alcoholic product] held by an irregular stamper, that container must be stamped within 14 days of its being imported into the United Kingdom.

^{F72}(4)

(5) In the case of a retail container of [^{F4}alcoholic product] held by a person who bottles [^{F4}alcoholic product] on which excise duty has been paid, that container must be stamped at the time that it is removed from the premises specified in regulation 19(1)(d).

(6) In any other case, a retail container of [^{F4}alcoholic product] must be stamped before the excise duty point for the [^{F4}alcoholic product] it contains.

- F4** Words in Regulations substituted (31.7.2023) by [The Finance \(No. 2\) Act 2023, Part 2 \(Alcohol Duty\) \(Appointed Day, Savings, Consequential Amendments and Transitional Provisions\) Regulations 2023 \(S.I. 2023/884\)](#), **Sch. para. 10(9)** (with Sch. para. 10(10))
- F70** Reg. 20(1) omitted (31.12.2020) by virtue of [The Excise Duties \(Miscellaneous Amendments\) \(EU Exit\) \(No. 2\) Regulations 2019 \(S.I. 2019/15\)](#), regs. 1, **18(a)** (with reg. 23) (as amended by S.I. 2020/1494, regs. 1, 4); S.I. 2020/1640, reg. 2, Sch.
- F71** Words in reg. 20(2) substituted (31.12.2020) by [The Excise Duties \(Miscellaneous Amendments\) \(EU Exit\) \(No. 2\) Regulations 2019 \(S.I. 2019/15\)](#), regs. 1, **18(b)** (with reg. 23) (as amended by S.I. 2020/1494, regs. 1, 4); S.I. 2020/1640, reg. 2, Sch.
- F72** Reg. 20(4) omitted (31.7.2023) by virtue of [The Finance \(No. 2\) Act 2023, Part 2 \(Alcohol Duty\) \(Appointed Day, Savings, Consequential Amendments and Transitional Provisions\) Regulations 2023 \(S.I. 2023/884\)](#), **Sch. para. 10(6)** (with Sch. para. 10(10))

Modifications etc. (not altering text)

- C1** Regulations, as they had effect immediately before IP completion day, continued (with modifications) (N.I.) (31.12.2020) with respect to excise goods by [The Excise Duties \(Northern Ireland Miscellaneous Modifications and Amendments\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1559\)](#), reg. 1(1), **97**
- C17** Reg. 20 modified (N.I.) by S.I. 2020/1559, **reg. 97(2)(ab)** (as substituted (13.2.2023) by [The Excise Duties and Value Added Tax \(Northern Ireland\) \(Miscellaneous Modifications and Amendments\) Regulations 2023 \(S.I. 2023/64\)](#), reg. 1(2), **Sch. 2 para. 40(b)**)

Correct duty stamps

21.—(1) A duty stamp is the correct stamp for a retail container if it is affixed to that container in compliance with this regulation.

(2) A type A stamp may only be affixed to a retail container if that container contains, or will contain, [^{F4}alcoholic product] that may be described as the product type indicated on the stamp.

(3) A type A stamp that includes an indication that the product type is “other product” must not be affixed to a retail container if that container contains, or will contain, [^{F4}alcoholic product] that may be described as brandy, gin, rum, vodka, whisky, or whiskey.

(4) A label incorporating a type B stamp may only be affixed to a retail container if that container contains, or will contain, [^{F4}alcoholic product] that may be exposed for sale by retail under the brand or brands included in the label.

- F4** Words in Regulations substituted (31.7.2023) by [The Finance \(No. 2\) Act 2023, Part 2 \(Alcohol Duty\) \(Appointed Day, Savings, Consequential Amendments and Transitional Provisions\) Regulations 2023 \(S.I. 2023/884\)](#), **Sch. para. 10(9)** (with Sch. para. 10(10))

Modifications etc. (not altering text)

- C1** Regulations, as they had effect immediately before IP completion day, continued (with modifications) (N.I.) (31.12.2020) with respect to excise goods by [The Excise Duties \(Northern Ireland Miscellaneous Modifications and Amendments\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1559\)](#), reg. 1(1), **97**

Correct duty stamps: supplementary provisions

22.—(1) Where a person discovers that he has affixed a duty stamp, or label incorporating a duty stamp, that is not the correct stamp for that retail container, he must take the following steps.

(2) The first step is to ensure that, if there has been no excise duty point for any [^{F4}alcoholic product] in the retail container, there is no excise duty point until the other steps have been taken.

(3) The second step is to immediately record in his ordinary business records the following information—

- (a) the date that the duty stamp, or label incorporating the duty stamp, was affixed to the retail container,
- (b) if more than one, the number of stamps that were affixed,
- (c) in the case of a type A stamp, the unique reference number of that stamp, and
- (d) any brand or brands displayed on any label affixed to the retail container.

(4) The third step is, by means of electronic communication sent by the end of the first business day following the second step, to provide the Commissioners with the information that he recorded in his ordinary business records.

(5) The fourth step is to—

- (a) completely remove or obliterate that stamp, and affix a duty stamp that is the correct stamp for that retail container, or
- (b) destroy that container.

(6) In the case of a retail container of [^{F4}alcoholic product] for which there has been an excise duty point, the fourth step must be taken within 7 days of the discovery referred to in paragraph (1).

(7) A record made for the purposes of the second step must be preserved for a period of three years, starting on the day the record was made.

F4 Words in Regulations substituted (31.7.2023) by [The Finance \(No. 2\) Act 2023, Part 2 \(Alcohol Duty\) \(Appointed Day, Savings, Consequential Amendments and Transitional Provisions\) Regulations 2023 \(S.I. 2023/884\)](#), [Sch. para. 10\(9\)](#) (with [Sch. para. 10\(10\)](#))

Modifications etc. (not altering text)

C1 Regulations, as they had effect immediately before IP completion day, continued (with modifications) (N.I.) (31.12.2020) with respect to excise goods by [The Excise Duties \(Northern Ireland Miscellaneous Modifications and Amendments\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1559\)](#), regs. 1(1), **97**

Affixing duty stamps to retail containers

23.—(1) When a duty stamp, or label incorporating a duty stamp, is affixed to a retail container it must be affixed securely so that the duty stamp cannot be removed without its being obviously damaged.

(2) A type A stamp may be affixed to any surface of a retail container of [^{F4}alcoholic product] other than—

- (a) the base, or
- (b) a part of any surface that would result in the stamp being in contact with—
 - (i) the stopper, cork, cap, or other closure of that container, or
 - (ii) any label affixed to that container.

(3) A label incorporating a type B stamp must be affixed to a surface of a retail container of [F⁴alcoholic product] that is normally visible to a purchaser when it is exposed for sale by retail, or would be visible if the container were—

- (a) removed from any tube, box, or other packaging in which it is presented for retail sale, or
- (b) turned through 180° on a vertical axis.

F4 Words in Regulations substituted (31.7.2023) by [The Finance \(No. 2\) Act 2023, Part 2 \(Alcohol Duty\) \(Appointed Day, Savings, Consequential Amendments and Transitional Provisions\) Regulations 2023 \(S.I. 2023/884\)](#), **Sch. para. 10(9)** (with Sch. para. 10(10))

Modifications etc. (not altering text)

C1 Regulations, as they had effect immediately before IP completion day, continued (with modifications) (N.I.) (31.12.2020) with respect to excise goods by [The Excise Duties \(Northern Ireland Miscellaneous Modifications and Amendments\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1559\)](#), regs. 1(1), **97**

Notification and attendance of officers

24.—(1) A person authorized by regulation 6 or regulation 8 must permit an officer to be present when duty stamps, or labels incorporating duty stamps, are affixed to retail containers.

(2) Except where regulation 22 applies, a person must not deliberately obliterate or remove a duty stamp or destroy a retail container of [F⁴alcoholic product] that bears a duty stamp unless—

- (a) by means of an electronic communication, he has given the Commissioners not less than two clear business days' notice of the date and time when, and the address of the place at which, he intends to obliterate or remove that stamp or destroy that container, and
- (b) in the case of a type A stamp, he makes a record of the unique reference number of that stamp in his ordinary business records.

(3) A person must not export a retail container of [F⁴alcoholic product] from which a duty stamp has been removed, or that bears an obliterated duty stamp, unless by means of an electronic communication he has given the Commissioners not less than two clear business days' notice of his intention to export that container.

(4) Any record made for the purposes of this regulation must be preserved for a period of three years, starting on the day the record was made.

F4 Words in Regulations substituted (31.7.2023) by [The Finance \(No. 2\) Act 2023, Part 2 \(Alcohol Duty\) \(Appointed Day, Savings, Consequential Amendments and Transitional Provisions\) Regulations 2023 \(S.I. 2023/884\)](#), **Sch. para. 10(9)** (with Sch. para. 10(10))

Modifications etc. (not altering text)

C1 Regulations, as they had effect immediately before IP completion day, continued (with modifications) (N.I.) (31.12.2020) with respect to excise goods by [The Excise Duties \(Northern Ireland Miscellaneous Modifications and Amendments\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1559\)](#), regs. 1(1), **97**

PART 5

RECORDS

Records relating to type A stamps

25.—(1) Every registered person, and every person who affixes type A stamps to retail containers of [^{F4}alcoholic product], must ensure that his ordinary business records contain the following information—

- (a) for every stamp or batch of stamps he receives—
 - (i) the date of receipt,
 - (ii) the number of stamps received,
 - (iii) the unique reference numbers shown on the stamps, and
 - (iv) the product type shown on the stamps;
- (b) for each day that he affixes stamps to retail containers—
 - (i) the number of stamps affixed,
 - (ii) the unique reference numbers of those stamps, and
 - (iii) the product type shown on those stamps;
- (c) if he passes stamps to another person for that person to affix to retail containers on his behalf, for each day that he does so—
 - (i) the number of stamps passed to that person,
 - (ii) the unique reference numbers of those stamps,
 - (iii) the product type shown on those stamps, and
 - (iv) the name of the person to whom he passed the stamps (and, if different, his business name) and the address of that person's residence or registered office and (if different) the address of that person's principal place of business;
- (d) if he is a person who affixes stamps to retail containers on behalf of another person, and that other person no longer requires the retail containers to which stamps have been affixed—
 - (i) the number of stamps affixed,
 - (ii) the unique reference numbers of those stamps,
 - (iii) the product type shown on those stamps, and
 - (iv) any brand or brands displayed on any label affixed, or to be affixed, to those retail containers;
- (e) the number of loose stamps held, their unique reference numbers, and the product types shown on them;
- (f) the number of loose stamps returned as required by regulation 16, their unique reference numbers, and the product types shown on them;
- (g) for stamped retail containers of [^{F4}alcoholic product] that he holds, the unique reference numbers of the stamps and any brand or brands displayed on any labels affixed to those containers;
- (h) for each day that stamped retail containers of [^{F4}alcoholic product] are removed from the tax warehouse in which the stamps were affixed—
 - (i) the number of stamped containers,
 - (ii) the unique reference numbers of the stamps, and

- (iii) any brand or brands displayed on any label affixed to the retail containers; and
- (i) if different from his principal place of business, the address of any premises at which he—
 - (i) holds duty stamps, or
 - (ii) affixes stamps to retail containers.
- (2) Without prejudice to regulations 22(3) and 24(2)(b), every person who obliterates or removes stamps from retail containers must ensure that his ordinary business records contain the following information for each day upon which he undertakes any of those activities —
 - (a) the number of stamped containers,
 - (b) the unique reference numbers of the stamps,
 - (c) any brand or brands displayed on any label affixed to the retail containers, and
 - (d) whether there has been an excise duty point for any [^{F4}alcoholic product] in those containers.
- (3) If type A stamps are, or are discovered to have been, lost, stolen, destroyed, or damaged, or stamped retail containers of [^{F4}alcoholic product] are (before the excise duty point for the [^{F4}alcoholic product] they contain) destroyed or damaged so as to be unmerchantable—
 - (a) the number of stamps,
 - (b) the unique reference numbers of those stamps (or if it is impracticable to record them, the reason why it is impracticable together with any information that may help to identify the stamps concerned), and
 - (c) the product type shown on those stamps,must be recorded in the ordinary business records of the person who had custody of those stamps or retail containers of [^{F4}alcoholic product].

F4 Words in Regulations substituted (31.7.2023) by [The Finance \(No. 2\) Act 2023, Part 2 \(Alcohol Duty\) \(Appointed Day, Savings, Consequential Amendments and Transitional Provisions\) Regulations 2023 \(S.I. 2023/884\), Sch. para. 10\(9\)](#) (with Sch. para. 10(10))

Modifications etc. (not altering text)

C1 Regulations, as they had effect immediately before IP completion day, continued (with modifications) (N.I.) (31.12.2020) with respect to excise goods by [The Excise Duties \(Northern Ireland Miscellaneous Modifications and Amendments\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1559\), regs. 1\(1\), 97](#)

Records relating to type B stamps

- 26.**—(1) Without prejudice to regulation 22(3), every person who obliterates type B stamps or labels incorporating type B stamps, or removes those stamps or labels from retail containers, must ensure that his ordinary business records contain the following information for each day upon which he undertakes any of those activities—
- (a) the number of stamped containers,
 - (b) the brand or brands displayed on the labels incorporating the stamps, and
 - (c) whether there has been an excise duty point for the [^{F4}alcoholic product] in those containers.
- (2) If labels incorporating type B stamps are, or are discovered to have been, lost or stolen—
- (a) the number of labels,
 - (b) the brand or brands displayed on those labels, and

(c) the circumstances and details of the occurrence, must be recorded in the ordinary business records of the person who had custody of those labels.

(3) If the medium containing the design specification for type B stamps is, or is discovered to have been, lost or stolen, the circumstances and details of the occurrence must be recorded in the ordinary business records of the person who had custody of it.

F4 Words in Regulations substituted (31.7.2023) by [The Finance \(No. 2\) Act 2023, Part 2 \(Alcohol Duty\) \(Appointed Day, Savings, Consequential Amendments and Transitional Provisions\) Regulations 2023 \(S.I. 2023/884\)](#), **Sch. para. 10(9)** (with Sch. para. 10(10))

Modifications etc. (not altering text)

C1 Regulations, as they had effect immediately before IP completion day, continued (with modifications) (N.I.) (31.12.2020) with respect to excise goods by [The Excise Duties \(Northern Ireland Miscellaneous Modifications and Amendments\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1559\)](#), regs. 1(1), **97**

Other records relating to stamped retail containers

27. Any person who holds or moves stamped retail containers of [^{F4}alcoholic product], and is not required to keep records under regulation 25 or, as the case may require, regulation 26, must ensure that his ordinary business records identify retail containers of [^{F4}alcoholic product] that are stamped.

F4 Words in Regulations substituted (31.7.2023) by [The Finance \(No. 2\) Act 2023, Part 2 \(Alcohol Duty\) \(Appointed Day, Savings, Consequential Amendments and Transitional Provisions\) Regulations 2023 \(S.I. 2023/884\)](#), **Sch. para. 10(9)** (with Sch. para. 10(10))

Modifications etc. (not altering text)

C1 Regulations, as they had effect immediately before IP completion day, continued (with modifications) (N.I.) (31.12.2020) with respect to excise goods by [The Excise Duties \(Northern Ireland Miscellaneous Modifications and Amendments\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1559\)](#), regs. 1(1), **97**

Preservation of records

28. A record made for the purposes of this Part must be preserved for a period of three years, starting on the day the record was made.

Modifications etc. (not altering text)

C1 Regulations, as they had effect immediately before IP completion day, continued (with modifications) (N.I.) (31.12.2020) with respect to excise goods by [The Excise Duties \(Northern Ireland Miscellaneous Modifications and Amendments\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1559\)](#), regs. 1(1), **97**

PART 6

EXCEPTIONS FROM REQUIREMENT THAT RETAIL CONTAINERS BE STAMPED

Registered mobile operators

^{F73}29.

F73 Reg. 29 omitted (31.12.2020) by virtue of [The Travellers' Allowances and Miscellaneous Provisions \(EU Exit\) Regulations 2020 \(S.I. 2020/1412\)](#), regs. 1, **17(4)** (with reg. 26)

Export shops

30. Retail containers of [^{F4}alcoholic product] that are for use in an export shop may be unstamped.

F4 Words in Regulations substituted (31.7.2023) by [The Finance \(No. 2\) Act 2023, Part 2 \(Alcohol Duty\) \(Appointed Day, Savings, Consequential Amendments and Transitional Provisions\) Regulations 2023 \(S.I. 2023/884\)](#), **Sch. para. 10(9)** (with Sch. para. 10(10))

Modifications etc. (not altering text)

C1 Regulations, as they had effect immediately before IP completion day, continued (with modifications) (N.I.) (31.12.2020) with respect to excise goods by [The Excise Duties \(Northern Ireland Miscellaneous Modifications and Amendments\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1559\)](#), regs. 1(1), **97**

Compounders

^{F74}31.

F74 Reg. 31 omitted (31.7.2023) by virtue of [The Finance \(No. 2\) Act 2023, Part 2 \(Alcohol Duty\) \(Appointed Day, Savings, Consequential Amendments and Transitional Provisions\) Regulations 2023 \(S.I. 2023/884\)](#), **Sch. para. 10(7)** (with Sch. para. 10(10))

Diplomats and other persons enjoying immunities and privileges, and travellers from outside the United Kingdom

32.—^{F75}(1)

(2) Retail containers of [^{F4}alcoholic product] in respect of which relief from excise duty is afforded by an Order made under section 13A(1) of the Customs and Excise Duties (General Reliefs) Act 1979 ^{F76} may be unstamped.

(3) Retail containers of [^{F4}alcoholic product] obtained by a person in [^{F77}a place outside the United Kingdom], and imported into the United Kingdom by him, may be unstamped if paragraph (4) or paragraph (5) below applies.

(4) This paragraph applies if relief from excise duty on that [^{F4}alcoholic product] is afforded by an Order made under section 13(1) of the Customs and Excise Duties (General Reliefs) Act 1979.

(5) This paragraph applies if relief from excise duty on that [^{F4}alcoholic product]—

- (a) would have been afforded by an Order made under section 13(1) of the Customs and Excise Duties (General Reliefs) Act 1979, but for the fact that the quantity of that [^{F4}alcoholic product] exceeds any limit on quantity specified in the Order,
- (b) the [^{F4}alcoholic product] is declared as required by section 78(1) of the Customs and Excise Management Act 1979^{F78} [^{F79} or by or under section 3 of the Taxation (Cross-border Trade) Act 2018], and
- (c) the excise duty on that [^{F4}alcoholic product] is paid.

- F4** Words in Regulations substituted (31.7.2023) by [The Finance \(No. 2\) Act 2023, Part 2 \(Alcohol Duty\) \(Appointed Day, Savings, Consequential Amendments and Transitional Provisions\) Regulations 2023 \(S.I. 2023/884\), Sch. para. 10\(9\)](#) (with Sch. para. 10(10))
- F75** Reg. 32(1) omitted (31.12.2020) by virtue of [The Travellers' Allowances and Miscellaneous Provisions \(EU Exit\) Regulations 2020 \(S.I. 2020/1412\), regs. 1, 13\(2\)\(a\)](#) (with reg. 26)
- F76** 1979 c. 3; section 13A(1) was inserted by the Finance Act 1989(c. 26), section 28.
- F77** Words in reg. 32(3) substituted (31.12.2020) by [The Travellers' Allowances and Miscellaneous Provisions \(EU Exit\) Regulations 2020 \(S.I. 2020/1412\), regs. 1, 13\(2\)\(b\)](#) (with reg. 26)
- F78** 1979 c. 2.
- F79** Words in reg. 32(5)(b) inserted (31.12.2020) by [The Travellers' Allowances and Miscellaneous Provisions \(EU Exit\) Regulations 2020 \(S.I. 2020/1412\), regs. 1, 13\(2\)\(c\)](#) (with reg. 26)

Modifications etc. (not altering text)

- C18** Reg. 32, as it had effect immediately before IP completion day, continued (with modifications) (N.I.) (31.12.2020) with respect to excise goods by [The Excise Duties \(Northern Ireland Miscellaneous Modifications and Amendments\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1559\), regs. 1\(1\), 97\(1\)\(2\)\(c\)](#)

PART 7

MISCELLANEOUS

Notification of lost or stolen duty stamps or design specifications

33.—(1) If type A stamps, labels incorporating type B stamps, or the medium containing the design specification for type B stamps, are, or are discovered to have been, lost or stolen the Commissioners must be notified by electronic communication sent by the end of the first business day following the day of the occurrence or its discovery.

(2) The notification must be given by the person who had custody of the stamps, labels or medium, and must include—

- (a) in the case of stamps or labels, the number of those stamps or labels;
- (b) in the case of type A stamps, the unique reference numbers of the stamps and the product type shown on them;
- (c) in the case of labels, the brand or brands displayed on those labels and the size of the retail containers to which it was intended they should be affixed; and
- (d) in all cases, the date and time of the occurrence or its discovery.

Modifications etc. (not altering text)

- C1** Regulations, as they had effect immediately before IP completion day, continued (with modifications) (N.I.) (31.12.2020) with respect to excise goods by [The Excise Duties \(Northern Ireland Miscellaneous Modifications and Amendments\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1559\)](#), regs. 1(1), **97**

Drawback of excise duty

34. For the purposes of any claim for drawback to which the Excise Goods (Drawback) Regulations 1995 ^{F80} apply, stamped retail containers of [^{F4}alcoholic product] are not eligible goods [^{F81}unless—

- (a) ^{F82}... ; or
- (b) the retail container of [^{F4}alcoholic product] has been transported from Great Britain to Northern Ireland via the Republic of Ireland and has not been placed in a duty suspension arrangement.]

F4 Words in Regulations substituted (31.7.2023) by [The Finance \(No. 2\) Act 2023, Part 2 \(Alcohol Duty\) \(Appointed Day, Savings, Consequential Amendments and Transitional Provisions\) Regulations 2023 \(S.I. 2023/884\)](#), **Sch. para. 10(9)** (with Sch. para. 10(10))

F80 Regulation 4 defines “eligible claimant” and “eligible goods”.

F81 Words in reg. 34 substituted (31.12.2020) by [The Excise Duties \(Northern Ireland Miscellaneous Modifications and Amendments\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1559\)](#), regs. 1(1), **95(3)**

F82 Words in reg. 34 omitted (31.12.2020) by virtue of [The Travellers’ Allowances and Miscellaneous Provisions \(EU Exit\) Regulations 2020 \(S.I. 2020/1412\)](#), regs. 1, **17(5)** (with reg. 26)

Modifications etc. (not altering text)

- C19** Reg. 34, as it had effect immediately before IP completion day, continued (with modifications) (N.I.) (31.12.2020) with respect to excise goods by [The Excise Duties \(Northern Ireland Miscellaneous Modifications and Amendments\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1559\)](#), regs. 1(1), **97(1)(2)(d)**

Offence of possession, sale etc of unstamped containers

35.—(1) A person does not commit an offence under paragraph 5(1) of Schedule 2A to the Alcoholic Liquor Duties Act 1979 in relation to any conduct of his that took place before 1 January 2007.

(2) A person does not commit an offence under paragraph 5(1) of [^{F83}Schedule 12 to the Finance (No. 2) Act 2023 (alcohol duty: duty stamps)] if he is in possession of, transports or displays unstamped retail containers of [^{F4}alcoholic product] that have been—

- ^{F84}(a)
- (b) sold by retail in an export shop,
- ^{F85}(c)
- (d) afforded relief from excise duty by an Order made under section 13A(1) of the Customs and Excise Duties (General Reliefs) Act 1979, or
- (e) obtained by a person in [^{F86}a place outside the United Kingdom], imported into the United Kingdom by him, and to which paragraph (4) or paragraph (5) of regulation 32 applies.

- F4** Words in Regulations substituted (31.7.2023) by [The Finance \(No. 2\) Act 2023, Part 2 \(Alcohol Duty\) \(Appointed Day, Savings, Consequential Amendments and Transitional Provisions\) Regulations 2023 \(S.I. 2023/884\)](#), **Sch. para. 10(9)** (with Sch. para. 10(10))
- F83** Words in [reg. 35\(2\)](#) substituted (31.7.2023) by [The Finance \(No. 2\) Act 2023, Part 2 \(Alcohol Duty\) \(Appointed Day, Savings, Consequential Amendments and Transitional Provisions\) Regulations 2023 \(S.I. 2023/884\)](#), **Sch. para. 10(8)** (with Sch. para. 10(10))
- F84** [Reg. 35\(2\)\(a\)](#) omitted (31.12.2020) by virtue of [The Travellers' Allowances and Miscellaneous Provisions \(EU Exit\) Regulations 2020 \(S.I. 2020/1412\)](#), regs. 1, **17(6)** (with [reg. 26](#))
- F85** [Reg. 35\(2\)\(c\)](#) omitted (31.12.2020) by virtue of [The Travellers' Allowances and Miscellaneous Provisions \(EU Exit\) Regulations 2020 \(S.I. 2020/1412\)](#), regs. 1, **13(3)(a)** (with [reg. 26](#))
- F86** Words in [reg. 35\(2\)\(e\)](#) substituted (31.12.2020) by [The Travellers' Allowances and Miscellaneous Provisions \(EU Exit\) Regulations 2020 \(S.I. 2020/1412\)](#), regs. 1, **13(3)(b)** (with [reg. 26](#))

Modifications etc. (not altering text)

- C20** [Reg. 35](#), as it had effect immediately before IP completion day, continued (with modifications) (N.I.) (31.12.2020) with respect to excise goods by [The Excise Duties \(Northern Ireland Miscellaneous Modifications and Amendments\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1559\)](#), regs. 1(1), **97(1)(2)(e)**

Prohibition on passing on type A stamps

36. A registered person must not pass loose type A duty stamps to a person who is not authorized by these Regulations to obtain them.

Modifications etc. (not altering text)

- C1** Regulations, as they had effect immediately before IP completion day, continued (with modifications) (N.I.) (31.12.2020) with respect to excise goods by [The Excise Duties \(Northern Ireland Miscellaneous Modifications and Amendments\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1559\)](#), regs. 1(1), **97**

Prohibition on passing on design specification for type B stamps

37. The design specification for type B stamps must not be passed to a person who is not authorized by these Regulations to incorporate type B stamps into labels.

Modifications etc. (not altering text)

- C1** Regulations, as they had effect immediately before IP completion day, continued (with modifications) (N.I.) (31.12.2020) with respect to excise goods by [The Excise Duties \(Northern Ireland Miscellaneous Modifications and Amendments\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1559\)](#), regs. 1(1), **97**

Prohibition on refilling stamped retail containers

38.—(1) Subject to paragraphs (2) and (3), stamped retail containers must not be refilled with [^{F4}alcoholic product].

(2) A person who bottles [^{F4}alcoholic product] on which excise duty has been paid may refill a stamped retail container supplied by the person to whose order the [^{F4}alcoholic product] is being supplied provided that—

- (a) excise duty has been paid on the [^{F4}alcoholic product] with which the container is refilled,

- (b) he affixes a new type A stamp to the container and complies with regulation 23 when he does so.
- (3) A private individual may refill a stamped retail container with [^{F4}alcoholic product]—
- (a) from another stamped retail container, or
 - (b) from a retail container that is not required to be stamped.

F4 Words in Regulations substituted (31.7.2023) by [The Finance \(No. 2\) Act 2023, Part 2 \(Alcohol Duty\) \(Appointed Day, Savings, Consequential Amendments and Transitional Provisions\) Regulations 2023 \(S.I. 2023/884\)](#), **Sch. para. 10(9)** (with Sch. para. 10(10))

Modifications etc. (not altering text)

C1 Regulations, as they had effect immediately before IP completion day, continued (with modifications) (N.I.) (31.12.2020) with respect to excise goods by [The Excise Duties \(Northern Ireland Miscellaneous Modifications and Amendments\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1559\)](#), regs. 1(1), **97**

Amendment to the Excise Warehousing (Etc.) Regulations 1988

39. In the form of United Kingdom Internal Accompanying Document, set out in Schedule 4 to the Excise Warehousing (Etc.) Regulations 1988 ^{F87}, at the end of the explanatory note to Box 18a insert— “ If alcohol or alcoholic beverages are stamped with duty stamps, a statement to this effect. ”

F87 [S.I. 1988/809](#), amended by [S.I. 2002/501](#); there are other amending instruments but none is relevant.

Modifications etc. (not altering text)

C1 Regulations, as they had effect immediately before IP completion day, continued (with modifications) (N.I.) (31.12.2020) with respect to excise goods by [The Excise Duties \(Northern Ireland Miscellaneous Modifications and Amendments\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1559\)](#), regs. 1(1), **97**

David Varney
Steve Lamey

Two of the Commissioners for Her Majesty's
Revenue and Customs

Changes to legislation:

There are currently no known outstanding effects for the The Duty Stamps Regulations 2006.