
STATUTORY INSTRUMENTS

2006 No. 202

EXCISE

The Duty Stamps Regulations 2006

Made - - - - *1st February 2006*

Laid before Parliament *1st February 2006*

Coming into force *22nd February 2006*

THE DUTY STAMPS REGULATIONS 2006

PART 1

PRELIMINARY

1. Citation and commencement
2. Interpretation

PART 2

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

3. When a retail container must be stamped or must not be stamped
4. Design and appearance

PART 3

OBTAINING AND RETURNING DUTY STAMPS ETC

5. Conditions for obtaining type A stamps
6. Conditions for obtaining authority to affix type A stamps to retail containers
7. Conditions for obtaining authority to incorporate type B stamps into labels
8. Conditions for obtaining authority to affix labels incorporating type B stamps to retail containers
9. Registration
10. Disqualification from being registered
11. Changes in information notified in application for registration
12. Cessation of registration
13. Duty stamps representative
14. Ordering and obtaining type A stamps

Changes to legislation: There are currently no known outstanding effects for the The Duty Stamps Regulations 2006. (See end of Document for details)

15. Receiving type A stamps
16. Returning type A stamps
17. Ordering and obtaining the design specification for type B stamps
18. Receiving the design specification for type B stamps

PART 4

AFFIXING DUTY STAMPS TO RETAIL CONTAINERS

19. Premises where duty stamps etc., may be affixed
20. Times at which a retail container must be stamped
21. Correct duty stamps
22. Correct duty stamps: supplementary provisions
23. Affixing duty stamps to retail containers
24. Notification and attendance of officers

PART 5

RECORDS

25. Records relating to type A stamps
26. Records relating to type B stamps
27. Other records relating to stamped retail containers
28. Preservation of records

PART 6

EXCEPTIONS FROM REQUIREMENT THAT RETAIL CONTAINERS BE STAMPED

29. Registered mobile operators
30. Export shops
31. Compounders
32. Diplomats and other persons enjoying immunities and privileges, and travellers from outside the United Kingdom

PART 7

MISCELLANEOUS

33. Notification of lost or stolen duty stamps or design specifications
 34. Drawback of excise duty
 35. Offence of possession, sale etc of unstamped containers
 36. Prohibition on passing on type A stamps
 37. Prohibition on passing on design specification for type B stamps
 38. Prohibition on refilling stamped retail containers
 39. Amendment to the Excise Warehousing (Etc.) Regulations 1988
- Signature

SCHEDULE — APPEARANCE OF DUTY STAMPS

A type A stamp:

A type B stamp:

Explanatory Note

Changes to legislation:

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