
EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations come into force on 22nd February 2006.

Purpose of the Regulations

These Regulations provide the machinery for administering duty stamps on alcoholic liquors that are intended for consumption in the UK. They regulate the circumstances in which alcoholic liquors are required to carry duty stamps, the form that a duty stamp must take, and related matters. A full regulatory impact assessment of duty stamps was published on 8 April 2004. An update to this document which assesses the effect of these Regulations on the costs to business was published in January 2006 and is available from:

HM Revenue & Customs
Duty Stamps Team
Excise and Stamp Taxes
3 West, Ralli Quays
3 Stanley Street
Salford
M60 9LA

The Regulations have been notified to the European Commission and the other member States in accordance with Directive [98/34/EC](#) of the European Parliament and of the Council (OJ No. L204, 21.7.1998, p.37) (as amended).

Content of the Regulations

Regulation 1 contains the citation and commencement.

Regulation 2 defines and makes provision for the interpretation of terms used in the Regulations.

Regulation 3 prescribes when retail containers of alcoholic liquor must bear a duty stamp and when they must not bear a duty stamp.

Regulation 4 specifies the design and appearance of the two types of duty stamp; type A, a freestanding stamp, and type B, a stamp incorporated into a label.

Regulation 5 requires certain conditions to be met in order to obtain a type A duty stamp.

Regulation 6 requires certain conditions to be met in order to obtain authority to affix type A duty stamps to retail containers of alcoholic liquor.

Regulation 7 requires certain conditions to be met in order to obtain authority to incorporate a type B duty stamp into a label that is intended to be affixed to a retail container of alcoholic liquor.

Regulation 8 requires certain conditions to be met in order to obtain authority to affix a label incorporating a type B duty stamp onto a retail container of alcoholic liquor.

Regulation 9 deals with the registration of a person who wishes to become registered in order to obtain type A duty stamps, incorporate a type B duty stamp into a label, or affix a label incorporating a stamp onto a bottle of alcoholic liquor. It specifies the information that is required in an application for registration and requires the Commissioners for Revenue and Customs (“the Commissioners”) to register any person who is not disqualified from registration and who provides the specified information.

Regulation 10 prescribes the circumstances in which a person is disqualified from being registered for duty stamps purposes.

Regulation 11 requires that a registered person notify the Commissioners, within 7 days, of any changes to the information provided in his application for registration.

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

Regulation 12 prescribes the circumstances in which a registered person will cease to be registered and requires the Commissioners to remove anyone who ceases to be registered from the register. Regulation 13 makes provision for persons outside the UK to appoint a representative in the UK to register for duty stamps purposes on their behalf.

Regulation 14 prescribes the process for ordering and obtaining a type A duty stamp and the information to be provided at the time of ordering.

Regulation 15 specifies the action that a registered person or an occasional importer must take on receipt of type A stamps including when the number received is not in agreement with the order.

Regulation 16 prescribes the circumstances in which type A stamps must be returned to the registered person, the contractor appointed by the Commissioners, or the Commissioners.

Regulation 17 prescribes the process for ordering and obtaining the design specification of a type B duty stamp and the information to be provided at the time of ordering.

Regulation 18 specifies the action that a registered person must take on receipt of the design specification for type B stamps including where the number received is not in agreement with the order.

Regulation 19 specifies the premises where duty stamps and labels incorporating duty stamps may be affixed.

Regulation 20 prescribes the times when retail containers of alcoholic liquor must bear a duty stamp.

Regulation 21 prescribes when a duty stamp is a correct stamp for a retail container.

Regulation 22 specifies the action to be taken where stamps are incorrectly affixed to retail containers.

Regulation 23 regulates the affixing and positioning of duty stamps on retail containers.

Regulation 24 places a requirement on persons to allow an officer to be present when duty stamps, or labels incorporating duty stamps, are being affixed to retail containers. It also requires persons to notify the Commissioners if they intend to obliterate or remove duty stamps, or export retail containers of alcoholic liquor from which stamps have been removed or obliterated.

Regulation 25 prescribes the records that must be kept relating to type A stamps.

Regulation 26 prescribes the records that must be kept relating to type B stamps.

Regulation 27 requires anyone who holds or moves stamped retail containers of alcoholic liquor, who is not required to maintain records under regulation 25 or 26, to identify stamped retail containers in his records.

Regulation 28 prescribes how long the records required under regulations 25, 26 and 27 must be kept.

Regulation 29 allows merchandise for the use of registered mobile operators to be unstamped.

Regulation 30 allows retail containers of alcoholic liquor that are for use in an export shop to be unstamped.

Regulation 31 allows retail containers of alcoholic liquor produced by compounders to be unstamped if intended for exportation, provided that certain conditions are met.

Regulation 32 regulates the circumstances in which goods that are relieved from excise duty are not required to bear a duty stamp. It also provides for goods imported by travellers arriving from outside the EU to be unstamped.

Regulation 33 requires persons holding duty stamps, labels incorporating duty stamps, or the design of the type B stamp to notify the Commissioners in the event that duty stamps, labels or the design are lost or stolen. It also sets out the information that is to be provided in these circumstances.

Regulation 34 provides for goods bearing duty stamps not to be eligible goods for the purposes of the Excise Goods (Drawback) Regulations 1995, unless the claimant is a registered mobile operator.

Regulation 35 provides that a person is not guilty of any offence against paragraph 5 of Schedule 2A to the Alcoholic Liquor Duties Act 1979 (c. 4) (offences of possession, sale etc of unstamped containers) in relation to conduct that occurred before 1 January 2007, nor are persons guilty of such offences if, at any time, they are in possession of, transport or display unstamped

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retail containers that are exempted from the requirement to bear duty stamps by regulation 29, 30, or 32 of these Regulations.

Regulation 36 prohibits the passing on of type A stamps to anyone who is not authorized, by the regulations, to receive them.

Regulation 37 prohibits the passing on of the design specification for type B stamps to a person who is not authorized by the Regulations to incorporate those stamps into labels.

Regulation 38 prohibits the refilling of duty stamped retail containers with alcoholic liquor, except in certain specified circumstances.

Regulation 39 amends the Excise Warehousing (Etc.) Regulations 1988 (S.I. 1988/809) to require box 18a of the United Kingdom Internal Accompanying Document for products subject to excise duty (W8) to include a suitable statement if the goods it is to accompany bear a duty stamp.

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