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STATUTORY INSTRUMENTS

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**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—

<sup>F1</sup> .....

[<sup>F2</sup>“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;

[<sup>F3</sup>“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 [<sup>F4</sup>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 <sup>F5</sup>;

“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 <sup>F6</sup>;

[<sup>F7</sup>“external territory” means a territory for whose external relations the United Kingdom is responsible;]

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

F10 .....

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

F11 .....

F11 .....

F12 .....

F10 .....

“registered owner” has the meaning given in regulation 2 of the Warehousekeepers and Owners of Warehoused Goods Regulations 1999 <sup>F13</sup>;

“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 .....

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

F16 .....

F17 .....

F18 .....

“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) [<sup>F19</sup>;

F20 .....

(2) For the purposes of these Regulations, a retail container of [<sup>F4</sup>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 [<sup>F4</sup>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 [<sup>F4</sup>alcoholic product] of a particular description,
- [<sup>F21</sup>(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.

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**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)**)

**Changes to legislation:**

There are currently no known outstanding effects for the The Duty Stamps Regulations 2006, PART 1.