

STATUTORY INSTRUMENTS

2006 No. 202

The Duty Stamps Regulations 2006

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 [^{F1}alcoholic product] must be stamped if the excise duty point for that [^{F1}alcoholic product] falls on or after 1st October 2006.

(2) A retail container of [^{F1}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.

[^{F2}(2A) A retail container of [^{F1}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 [^{F1}alcoholic product] must not be stamped if the [^{F1}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 [^{F1}alcoholic product] exported by a private individual for his own use.

(4) A retail container of [^{F1}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 [^{F1}alcoholic product] must not be stamped.

(6) Paragraphs (2), (3), and (4) do not apply ^{F3}... to a retail container of [^{F1}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 ^{F4}.

F1 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))

F2 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)**

F3 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)

F4 S.I. 1989/1356, to which there are amendments not relevant to these Regulations.

Modifications etc. (not altering text)

C1 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 [^{F1}alcoholic product] will be sold by retail.

F1 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)

C2 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**

Changes to legislation:

There are currently no known outstanding effects for the The Duty Stamps Regulations 2006, PART 2.