

STATUTORY INSTRUMENTS

2006 No. 202

The Duty Stamps Regulations 2006

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.

[^{F1}(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, ^{F2}... a person who bottles [^{F3}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, [^{F3}alcoholic product].]

^{F4}(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).

- F1** 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.
- F2** 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))
- F3** 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))
- F4** 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 \(S.I. 2020/1559\)](#), reg. 1(1), **97**

- C2** 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)**)
- C3** 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^{F5}... who is authorized to obtain type A stamps may give another person authorization to affix those stamps to retail containers of [^{F3}alcoholic product] on his behalf; but this is subject to regulation 5(6).

- F3** 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** 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**
- C4** 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, ^{F6}... registered owner, ^{F7}... distiller, manufacturer, or bottler of [^{F3}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 ^{F8}, 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.

- F3** 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))
- F6** 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.
- F7** 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))
- F8** 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](#)
- C5** 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\(2\)\(b\)](#))
- C6** 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) ^{F9} 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)].

^{F10}(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, ^{F11} ... a person who bottles ^{F3}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 ^{F12}the ^{F13}United Kingdom]] or an external territory, unless he carries on a trade or business that consists of or includes distilling, manufacturing, or bottling, ^{F3}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 ^{F14};

section 1(1) of the Trade Descriptions Act 1968 ^{F15} (but only if the goods to which the false trade description was applied were, or included, ^{F16} ... ^{F3}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 ^{F17};

sections 4(2) and (3), 5(2) and (3), 8, and 20 of the Misuse of Drugs Act 1971 ^{F18};
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 ^{F19};

^{F20}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 ^{F21};

sections 8G(4) and 8H(1) of the Tobacco Products Duty Act 1979 ^{F22};

except for sections 18 and 19, any section of the Forgery and Counterfeiting Act 1981 ^{F23}

[^{F24}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, ^{F16}... [^{F3}alcoholic product]);]

section 19(2) of the Criminal Justice (International Co-operation) Act 1990 ^{F25};

section 72(1), (3), (8), (10), and (11) of the Value Added Tax Act 1994 ^{F26};

section 92(1), (2), and (3) of the Trade Marks Act 1994 ^{F27};

sections 327(1), 328(1), and 329(1) of the Proceeds of Crime Act 2002 ^{F28}; and

section 144 of the Licensing Act 2003 ^{F29}.

[^{F30}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, ^{F16}... [^{F3}alcoholic product]);]

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

[^{F31}(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.

- F3** 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))
- F9** 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)
- F10** 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.
- F11** 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))
- F12** 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**
- F13** 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.
- F14** 1968 c. 27.
- F15** 1968 c. 29.
- F16** 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))
- F17** 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).
- F18** 1971 c. 38.
- F19** Section 170B was inserted by the [Finance \(No.2\) Act 1992](#)(c. 48), Schedule 2, paragraph 8.
- F20** 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))
- F21** 1979 c. 5.
- F22** 1979 c. 7; sections 8G and 8H were inserted by the [Finance Act 2000](#)(c. 17), section 14.
- F23** 1981 c. 45.

- F24** 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))
- F25** 1990 c. 5.
- F26** 1994 c. 23.
- F27** 1994 c. 26.
- F28** 2002 c. 29.
- F29** 2003 c. 17.
- F30** 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))
- F31** 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)

- C7** [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)**)
- C8** [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)**)
- C9** [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 [^{F3}alcoholic product] were imported from [^{F32}a place outside the United Kingdom],
the premises at which the retail containers of [^{F3}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 [^{F3}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.

^{F33}(7)

^{F34}(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.

<p>F3 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>F32 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.</p> <p>F33 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.</p>
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F34 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**

C10 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.

^{F35}(2)

(3) When duty stamps are delivered to a registered person ^{F36}... 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.

^{F37}(5)

F35 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.

F36 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.

F37 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**

C11 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 [^{F3}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).

^{F38}(3)

<p>F3 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>F38 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), reg. 1(1), 97</p> <p>C12 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.

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**

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**

Changes to legislation:

There are currently no known outstanding effects for the The Duty Stamps Regulations 2006, PART 3.