

STATUTORY INSTRUMENTS

**2006 No. 202**

**The Duty Stamps Regulations 2006**

**PART 4**

**AFFIXING DUTY STAMPS TO RETAIL CONTAINERS**

**Premises where duty stamps etc., may be affixed**

**19.**—(1) Duty stamps, or labels incorporating duty stamps, may only be affixed to retail containers on the following premises—

- (a) premises in [<sup>F1</sup>a place outside the United Kingdom that is not an external territory] that are occupied by or under the control of a person who carries on a trade or business that consists of or includes distilling, manufacturing, or bottling [<sup>F2</sup>alcoholic product],
- (b) a tax warehouse or premises having an equivalent status in an external territory,
- <sup>F3</sup>(c) .....
- (d) if the registered person is—
  - (i) an irregular stamper,
  - (ii) a person who bottles [<sup>F2</sup>alcoholic product] in the United Kingdom, <sup>F4</sup>... [<sup>F5</sup>, or]
  - (iii) an authorized warehousekeeper and the retail containers of [<sup>F2</sup>alcoholic product] were imported from [<sup>F6</sup>a place outside the United Kingdom], [<sup>F7</sup>or]
  - <sup>F8</sup>(iv) .....the premises (not a tax warehouse) specified as those at which the duty stamps would be affixed to retail containers of [<sup>F2</sup>alcoholic product] when the order for those stamps was placed with the appointed contractor.
- <sup>F9</sup>(e) .....

(2) For the purposes of this regulation, any reference to premises specified as those at which the duty stamps would be affixed to retail containers of [<sup>F2</sup>alcoholic product] when the order for duty stamps was placed with the appointed contractor is to be treated as including any substitute premises notified in accordance with regulation 14(5).

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|-----------|--|
| <b>F1</b> | Words in reg. 19(1)(a) substituted (31.12.2020) by <a href="#">The Excise Duties (Miscellaneous Amendments) (EU Exit) (No. 2) Regulations 2019 (S.I. 2019/15)</a> , regs. 1, <b>17(a)</b> (with reg. 23) (as amended by S.I. 2020/1494, regs. 1, 4); S.I. 2020/1640, reg. 2, Sch.      |
| <b>F2</b> | Words in Regulations substituted (31.7.2023) by <a href="#">The Finance (No. 2) Act 2023, Part 2 (Alcohol Duty) (Appointed Day, Savings, Consequential Amendments and Transitional Provisions) Regulations 2023 (S.I. 2023/884)</a> , <b>Sch. para. 10(9)</b> (with Sch. para. 10(10)) |
| <b>F3</b> | Reg. 19(1)(c) omitted (31.12.2020) by virtue of <a href="#">The Excise Duties (Miscellaneous Amendments) (EU Exit) (No. 2) Regulations 2019 (S.I. 2019/15)</a> , regs. 1, <b>17(b)</b> (with reg. 23) (as amended by S.I. 2020/1494, regs. 1, 4); S.I. 2020/1640, reg. 2, Sch.         |

- F4** Word in reg. 19(1)(d)(ii) 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(9)(b)(i)**
- F5** Word in reg. 19(1)(d)(ii) inserted (31.12.2020) by The Excise Duties (Miscellaneous Amendments) (EU Exit) (No. 2) Regulations 2019 (S.I. 2019/15), regs. 1, **17(c)(i)** (with reg. 23) (as amended by S.I. 2020/1494, regs. 1, 4); S.I. 2020/1640, reg. 2, Sch.
- F6** Words in reg. 19(1)(d)(iii) substituted (31.12.2020) by The Excise Duties (Miscellaneous Amendments) (EU Exit) (No. 2) Regulations 2019 (S.I. 2019/15), regs. 1, **17(c)(ii)** (with reg. 23) (as amended by S.I. 2020/1494, regs. 1, 4); S.I. 2020/1640, reg. 2, Sch.
- F7** Word in reg. 19(1)(d)(iii) inserted (1.4.2010) by The Excise Goods (Holding, Movement and Duty Point) Regulations 2010 (S.I. 2010/593), reg. 2, **Sch. 2 para. 21(9)(b)(ii)**
- F8** Reg. 19(1)(d)(iv) omitted (31.12.2020) by virtue of The Excise Duties (Miscellaneous Amendments) (EU Exit) (No. 2) Regulations 2019 (S.I. 2019/15), regs. 1, **17(c)(iii)** (with reg. 23) (as amended by S.I. 2020/1494, regs. 1, 4); S.I. 2020/1640, reg. 2, Sch.
- F9** Reg. 19(1)(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(5)** (with Sch. para. 10(10))

**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. 19 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)**)

**Times at which a retail container must be stamped**

**20.**—<sup>F10</sup>(1) .....

(2) In the case of a retail container of [<sup>F2</sup>alcoholic product] imported from [<sup>F11</sup>a place outside the United Kingdom] and held by an authorized warehousekeeper on premises that are not a tax warehouse, that container must be stamped within 14 days of its being imported into the United Kingdom.

(3) In the case of a retail container of [<sup>F2</sup>alcoholic product] held by an irregular stamper, that container must be stamped within 14 days of its being imported into the United Kingdom.

<sup>F12</sup>(4) .....

(5) In the case of a retail container of [<sup>F2</sup>alcoholic product] held by a person who bottles [<sup>F2</sup>alcoholic product] on which excise duty has been paid, that container must be stamped at the time that it is removed from the premises specified in regulation 19(1)(d).

(6) In any other case, a retail container of [<sup>F2</sup>alcoholic product] must be stamped before the excise duty point for the [<sup>F2</sup>alcoholic product] it contains.

- F2** 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))
- F10** Reg. 20(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, **18(a)** (with reg. 23) (as amended by S.I. 2020/1494, regs. 1, 4); S.I. 2020/1640, reg. 2, Sch.

- F11** Words in reg. 20(2) substituted (31.12.2020) by [The Excise Duties \(Miscellaneous Amendments\) \(EU Exit\) \(No. 2\) Regulations 2019 \(S.I. 2019/15\)](#), regs. 1, **18(b)** (with reg. 23) (as amended by S.I. 2020/1494, regs. 1, 4); S.I. 2020/1640, reg. 2, Sch.
- F12** Reg. 20(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(6)** (with Sch. para. 10(10))

**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**
- C3** Reg. 20 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)**)

**Correct duty stamps**

**21.**—(1) A duty stamp is the correct stamp for a retail container if it is affixed to that container in compliance with this regulation.

(2) A type A stamp may only be affixed to a retail container if that container contains, or will contain, [<sup>F2</sup>alcoholic product] that may be described as the product type indicated on the stamp.

(3) A type A stamp that includes an indication that the product type is “other product” must not be affixed to a retail container if that container contains, or will contain, [<sup>F2</sup>alcoholic product] that may be described as brandy, gin, rum, vodka, whisky, or whiskey.

(4) A label incorporating a type B stamp may only be affixed to a retail container if that container contains, or will contain, [<sup>F2</sup>alcoholic product] that may be exposed for sale by retail under the brand or brands included in the label.

- F2** 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)**

- 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**

**Correct duty stamps: supplementary provisions**

**22.**—(1) Where a person discovers that he has affixed a duty stamp, or label incorporating a duty stamp, that is not the correct stamp for that retail container, he must take the following steps.

(2) The first step is to ensure that, if there has been no excise duty point for any [<sup>F2</sup>alcoholic product] in the retail container, there is no excise duty point until the other steps have been taken.

(3) The second step is to immediately record in his ordinary business records the following information—

- (a) the date that the duty stamp, or label incorporating the duty stamp, was affixed to the retail container,
- (b) if more than one, the number of stamps that were affixed,

- (c) in the case of a type A stamp, the unique reference number of that stamp, and
  - (d) any brand or brands displayed on any label affixed to the retail container.
- (4) The third step is, by means of electronic communication sent by the end of the first business day following the second step, to provide the Commissioners with the information that he recorded in his ordinary business records.
- (5) The fourth step is to—
- (a) completely remove or obliterate that stamp, and affix a duty stamp that is the correct stamp for that retail container, or
  - (b) destroy that container.
- (6) In the case of a retail container of [<sup>F2</sup>alcoholic product] for which there has been an excise duty point, the fourth step must be taken within 7 days of the discovery referred to in paragraph (1).
- (7) A record made for the purposes of the second step must be preserved for a period of three years, starting on the day the record was made.

**F2** 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)**

**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](#)

**Affixing duty stamps to retail containers**

**23.**—(1) When a duty stamp, or label incorporating a duty stamp, is affixed to a retail container it must be affixed securely so that the duty stamp cannot be removed without its being obviously damaged.

(2) A type A stamp may be affixed to any surface of a retail container of [<sup>F2</sup>alcoholic product] other than—

- (a) the base, or
- (b) a part of any surface that would result in the stamp being in contact with—
  - (i) the stopper, cork, cap, or other closure of that container, or
  - (ii) any label affixed to that container.

(3) A label incorporating a type B stamp must be affixed to a surface of a retail container of [<sup>F2</sup>alcoholic product] that is normally visible to a purchaser when it is exposed for sale by retail, or would be visible if the container were—

- (a) removed from any tube, box, or other packaging in which it is presented for retail sale, or
- (b) turned through 180° on a vertical axis.

**F2** 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)**

- 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**

**Notification and attendance of officers**

**24.**—(1) A person authorized by regulation 6 or regulation 8 must permit an officer to be present when duty stamps, or labels incorporating duty stamps, are affixed to retail containers.

(2) Except where regulation 22 applies, a person must not deliberately obliterate or remove a duty stamp or destroy a retail container of [<sup>F2</sup>alcoholic product] that bears a duty stamp unless—

- (a) by means of an electronic communication, he has given the Commissioners not less than two clear business days' notice of the date and time when, and the address of the place at which, he intends to obliterate or remove that stamp or destroy that container, and
- (b) in the case of a type A stamp, he makes a record of the unique reference number of that stamp in his ordinary business records.

(3) A person must not export a retail container of [<sup>F2</sup>alcoholic product] from which a duty stamp has been removed, or that bears an obliterated duty stamp, unless by means of an electronic communication he has given the Commissioners not less than two clear business days' notice of his intention to export that container.

(4) Any record made for the purposes of this regulation must be preserved for a period of three years, starting on the day the record was made.

- F2** 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)**

- 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 4.