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STATUTORY INSTRUMENTS

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**2006 No. 202**

**The Duty Stamps Regulations 2006**

**PART 5**

**RECORDS**

**Records relating to type A stamps**

**25.**—(1) Every registered person, and every person who affixes type A stamps to retail containers of [<sup>F1</sup>alcoholic product], must ensure that his ordinary business records contain the following information—

- (a) for every stamp or batch of stamps he receives—
  - (i) the date of receipt,
  - (ii) the number of stamps received,
  - (iii) the unique reference numbers shown on the stamps, and
  - (iv) the product type shown on the stamps;
- (b) for each day that he affixes stamps to retail containers—
  - (i) the number of stamps affixed,
  - (ii) the unique reference numbers of those stamps, and
  - (iii) the product type shown on those stamps;
- (c) if he passes stamps to another person for that person to affix to retail containers on his behalf, for each day that he does so—
  - (i) the number of stamps passed to that person,
  - (ii) the unique reference numbers of those stamps,
  - (iii) the product type shown on those stamps, and
  - (iv) the name of the person to whom he passed the stamps (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;
- (d) if he is a person who affixes stamps to retail containers on behalf of another person, and that other person no longer requires the retail containers to which stamps have been affixed—
  - (i) the number of stamps affixed,
  - (ii) the unique reference numbers of those stamps,
  - (iii) the product type shown on those stamps, and
  - (iv) any brand or brands displayed on any label affixed, or to be affixed, to those retail containers;
- (e) the number of loose stamps held, their unique reference numbers, and the product types shown on them;

- (f) the number of loose stamps returned as required by regulation 16, their unique reference numbers, and the product types shown on them;
- (g) for stamped retail containers of [<sup>F1</sup>alcoholic product] that he holds, the unique reference numbers of the stamps and any brand or brands displayed on any labels affixed to those containers;
- (h) for each day that stamped retail containers of [<sup>F1</sup>alcoholic product] are removed from the tax warehouse in which the stamps were affixed—
- (i) the number of stamped containers,
  - (ii) the unique reference numbers of the stamps, and
  - (iii) any brand or brands displayed on any label affixed to the retail containers; and
- (i) if different from his principal place of business, the address of any premises at which he—
- (i) holds duty stamps, or
  - (ii) affixes stamps to retail containers.
- (2) Without prejudice to regulations 22(3) and 24(2)(b), every person who obliterates or removes stamps from retail containers must ensure that his ordinary business records contain the following information for each day upon which he undertakes any of those activities —
- (a) the number of stamped containers,
  - (b) the unique reference numbers of the stamps,
  - (c) any brand or brands displayed on any label affixed to the retail containers, and
  - (d) whether there has been an excise duty point for any [<sup>F1</sup>alcoholic product] in those containers.
- (3) If type A stamps are, or are discovered to have been, lost, stolen, destroyed, or damaged, or stamped retail containers of [<sup>F1</sup>alcoholic product] are (before the excise duty point for the [<sup>F1</sup>alcoholic product] they contain) destroyed or damaged so as to be unmerchantable—
- (a) the number of stamps,
  - (b) the unique reference numbers of those stamps (or if it is impracticable to record them, the reason why it is impracticable together with any information that may help to identify the stamps concerned), and
  - (c) the product type shown on those stamps,
- must be recorded in the ordinary business records of the person who had custody of those stamps or retail containers of [<sup>F1</sup>alcoholic product].

**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)**

**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](#)

**Records relating to type B stamps**

**26.**—(1) Without prejudice to regulation 22(3), every person who obliterates type B stamps or labels incorporating type B stamps, or removes those stamps or labels from retail containers, must

ensure that his ordinary business records contain the following information for each day upon which he undertakes any of those activities—

- (a) the number of stamped containers,
  - (b) the brand or brands displayed on the labels incorporating the stamps, and
  - (c) whether there has been an excise duty point for the [<sup>F1</sup>alcoholic product] in those containers.
- (2) If labels incorporating type B stamps are, or are discovered to have been, lost or stolen—
- (a) the number of labels,
  - (b) the brand or brands displayed on those labels, and
  - (c) the circumstances and details of the occurrence,

must be recorded in the ordinary business records of the person who had custody of those labels.

(3) If the medium containing the design specification for type B stamps is, or is discovered to have been, lost or stolen, the circumstances and details of the occurrence must be recorded in the ordinary business records of the person who had custody of it.

**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)**

**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**

**Other records relating to stamped retail containers**

**27.** Any person who holds or moves stamped retail containers of [<sup>F1</sup>alcoholic product], and is not required to keep records under regulation 25 or, as the case may require, regulation 26, must ensure that his ordinary business records identify retail containers of [<sup>F1</sup>alcoholic product] that are stamped.

**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)**

**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**

**Preservation of records**

**28.** A record made for the purposes of this Part must be preserved for a period of three years, starting on the day the record was made.

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**Changes to legislation:** There are currently no known outstanding effects for the  
The Duty Stamps Regulations 2006, PART 5. (See end of Document for details)

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**Changes to legislation:**

There are currently no known outstanding effects for the The Duty Stamps Regulations 2006, PART 5.