

STATUTORY INSTRUMENTS

2006 No. 202

The Duty Stamps Regulations 2006

PART 7

MISCELLANEOUS

Notification of lost or stolen duty stamps or design specifications

33.—(1) If type A stamps, labels incorporating type B stamps, or the medium containing the design specification for type B stamps, are, or are discovered to have been, lost or stolen the Commissioners must be notified by electronic communication sent by the end of the first business day following the day of the occurrence or its discovery.

(2) The notification must be given by the person who had custody of the stamps, labels or medium, and must include—

- (a) in the case of stamps or labels, the number of those stamps or labels;
- (b) in the case of type A stamps, the unique reference numbers of the stamps and the product type shown on them;
- (c) in the case of labels, the brand or brands displayed on those labels and the size of the retail containers to which it was intended they should be affixed; and
- (d) in all cases, the date and time of the occurrence or its discovery.

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**

Drawback of excise duty

34. For the purposes of any claim for drawback to which the Excise Goods (Drawback) Regulations 1995 ^{F1} apply, stamped retail containers of [^{F2}alcoholic product] are not eligible goods [^{F3}unless—

- (a) ^{F4}... ; or
- (b) the retail container of [^{F2}alcoholic product] has been transported from Great Britain to Northern Ireland via the Republic of Ireland and has not been placed in a duty suspension arrangement.]

F1 [Regulation 4](#) defines “eligible claimant” and “eligible goods”.

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\(10\)](#))

- F3** Words in reg. 34 substituted (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(3)**
- F4** Words in reg. 34 omitted (31.12.2020) by virtue of [The Travellers' Allowances and Miscellaneous Provisions \(EU Exit\) Regulations 2020 \(S.I. 2020/1412\)](#), regs. 1, **17(5)** (with reg. 26)

Modifications etc. (not altering text)

- C2** Reg. 34, 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)(d)**

Offence of possession, sale etc of unstamped containers

35.—(1) A person does not commit an offence under paragraph 5(1) of Schedule 2A to the Alcoholic Liquor Duties Act 1979 in relation to any conduct of his that took place before 1 January 2007.

(2) A person does not commit an offence under paragraph 5(1) of [^{F5}Schedule 12 to the Finance (No. 2) Act 2023 (alcohol duty: duty stamps)] if he is in possession of, transports or displays unstamped retail containers of [^{F2}alcoholic product] that have been—

- ^{F6}(a)
- (b) sold by retail in an export shop,
- ^{F7}(c)
- (d) afforded relief from excise duty by an Order made under section 13A(1) of the Customs and Excise Duties (General Reliefs) Act 1979, or
- (e) obtained by a person in [^{F8}a place outside the United Kingdom], imported into the United Kingdom by him, and to which paragraph (4) or paragraph (5) of regulation 32 applies.

- 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))
- F5** Words in reg. 35(2) 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(8)** (with Sch. para. 10(10))
- F6** Reg. 35(2)(a) omitted (31.12.2020) by virtue of [The Travellers' Allowances and Miscellaneous Provisions \(EU Exit\) Regulations 2020 \(S.I. 2020/1412\)](#), regs. 1, **17(6)** (with reg. 26)
- F7** Reg. 35(2)(c) omitted (31.12.2020) by virtue of [The Travellers' Allowances and Miscellaneous Provisions \(EU Exit\) Regulations 2020 \(S.I. 2020/1412\)](#), regs. 1, **13(3)(a)** (with reg. 26)
- F8** Words in reg. 35(2)(e) substituted (31.12.2020) by [The Travellers' Allowances and Miscellaneous Provisions \(EU Exit\) Regulations 2020 \(S.I. 2020/1412\)](#), regs. 1, **13(3)(b)** (with reg. 26)

Modifications etc. (not altering text)

- C3** Reg. 35, 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)(e)**

Prohibition on passing on type A stamps

36. A registered person must not pass loose type A duty stamps to a person who is not authorized by these Regulations to obtain them.

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**

Prohibition on passing on design specification for type B stamps

37. The design specification for type B stamps must not be passed to a person who is not authorized by these Regulations to incorporate type B stamps into labels.

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**

Prohibition on refilling stamped retail containers

38.—(1) Subject to paragraphs (2) and (3), stamped retail containers must not be refilled with [^{F2}alcoholic product].

(2) A person who bottles [^{F2}alcoholic product] on which excise duty has been paid may refill a stamped retail container supplied by the person to whose order the [^{F2}alcoholic product] is being supplied provided that—

- (a) excise duty has been paid on the [^{F2}alcoholic product] with which the container is refilled,
- (b) he affixes a new type A stamp to the container and complies with regulation 23 when he does so.

(3) A private individual may refill a stamped retail container with [^{F2}alcoholic product]—

- (a) from another stamped retail container, or
- (b) from a retail container that is not required to be stamped.

- 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**

Amendment to the Excise Warehousing (Etc.) Regulations 1988

39. In the form of United Kingdom Internal Accompanying Document, set out in Schedule 4 to the Excise Warehousing (Etc.) Regulations 1988 ^{F9}, at the end of the explanatory note to Box 18a insert—“ If alcohol or alcoholic beverages are stamped with duty stamps, a statement to this effect. ”

- F9** [S.I. 1988/809](#), amended by [S.I. 2002/501](#); there are other amending instruments but none is relevant.

Changes to legislation: There are currently no known outstanding effects for the
The Duty Stamps Regulations 2006, PART 7. (See end of Document for details)

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 7.