
STATUTORY INSTRUMENTS

2006 No. 202

The Duty Stamps Regulations 2006

PART 3

OBTAINING AND RETURNING DUTY STAMPS ETC

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) [^{F1}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)].

[^{F2}(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, ^{F3}... a person who bottles [^{F4}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 [^{F5}the [^{F6}United Kingdom]] or an external territory, unless he carries on a trade or business that consists of or includes distilling, manufacturing, or bottling, [^{F4}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the date of his application for registration, or at any time after being registered, and that penalty has not been withdrawn, quashed, or paid.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 ^{F7};

section 1(1) of the Trade Descriptions Act 1968 ^{F8} (but only if the goods to which the false trade description was applied were, or included, ^{F9}... [^{F4}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 ^{F10};

sections 4(2) and (3), 5(2) and (3), 8, and 20 of the Misuse of Drugs Act 1971 ^{F11};
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 ^{F12};

[^{F13}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 ^{F14};

sections 8G(4) and 8H(1) of the Tobacco Products Duty Act 1979 ^{F15};

except for sections 18 and 19, any section of the Forgery and Counterfeiting Act 1981 ^{F16}

[^{F17}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, ^{F9}... [^{F4}alcoholic product]);]

section 19(2) of the Criminal Justice (International Co-operation) Act 1990 ^{F18};

section 72(1), (3), (8), (10), and (11) of the Value Added Tax Act 1994 ^{F19};

section 92(1), (2), and (3) of the Trade Marks Act 1994 ^{F20};

sections 327(1), 328(1), and 329(1) of the Proceeds of Crime Act 2002 ^{F21}; and

section 144 of the Licensing Act 2003 ^{F22}.

[^{F23}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, ^{F9}... [^{F4}alcoholic product]);]

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

[^{F24}(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.

F1 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)

F2 [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.

- F3** 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))
- F4** 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. 10 substituted (22.4.2011) by The Treaty of Lisbon (Changes in Terminology) Order 2011 (S.I. 2011/1043), arts. 2, **3-6**
- F6** 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.
- F7** 1968 c. 27.
- F8** 1968 c. 29.
- F9** 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))
- F10** 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).
- F11** 1971 c. 38.
- F12** Section 170B was inserted by the Finance (No.2) Act 1992(c. 48), Schedule 2, paragraph 8.
- F13** 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))
- F14** 1979 c. 5.
- F15** 1979 c. 7; sections 8G and 8H were inserted by the Finance Act 2000(c. 17), section 14.
- F16** 1981 c. 45.
- F17** 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))
- F18** 1990 c. 5.
- F19** 1994 c. 23.
- F20** 1994 c. 26.
- F21** 2002 c. 29.
- F22** 2003 c. 17.
- F23** 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))
- F24** 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)

- C1** 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)**)
- C2** 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)**)
- C3** 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 to legislation:

There are currently no known outstanding effects for the The Duty Stamps Regulations 2006, Section 10.