
STATUTORY INSTRUMENTS

2006 No. 202

The Duty Stamps Regulations 2006

PART 3

OBTAINING AND RETURNING DUTY STAMPS ETC

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**

Changes to legislation:

There are currently no known outstanding effects for the The Duty Stamps Regulations 2006, Section 13.