
STATUTORY INSTRUMENTS

2006 No. 202

The Duty Stamps Regulations 2006

PART 3

OBTAINING AND RETURNING DUTY STAMPS ETC

Ordering and obtaining type A stamps

14.—(1) To obtain type A stamps a registered person must place an order for those stamps with the appointed contractor by means of an electronic communication.

(2) The registered person must supply the following information to the appointed contractor when an order is placed—

- (a) his unique registration number,
- (b) the number of stamps required,
- (c) the product type for which they are required,
- (d) the place to which the stamps should be delivered,
- (e) the premises at which the stamps will be affixed to retail containers,
- (f) if the registered person is—
 - (i) an irregular stamper, or
 - (ii) an authorized warehousekeeper and the retail containers of [^{F1}alcoholic product] were imported from [^{F2}a place outside the United Kingdom],

the premises at which the retail containers of [^{F1}alcoholic product] will be held before the duty stamps are affixed to them, if those premises are not a tax warehouse, and

(g) if the stamps will be affixed by someone other than the registered person, that person's name (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, and confirm his identity by any reasonable means that the appointed contractor may require.

(3) The appointed contractor must refuse to supply type A stamps if he is not satisfied that the person who placed the order is the registered person to whom the unique registration number given in the order relates.

(4) A registered person may, by an electronic communication made within 24 hours of placing his order for type A stamps, amend that order by—

- (a) reducing or increasing the number of stamps required,
- (b) changing the product type for which they are required, or
- (c) changing the place to which the stamps should be delivered.

(5) If—

- (a) the duty stamps will be affixed at premises other than those specified in the registered person's order, or

(b) the duty stamps will be affixed by a person other than the person specified in that order, the registered person must, at least two clear business days before the stamps are affixed to retail containers, by electronic communication give the appointed contractor full particulars of the change.

(6) Without prejudice to paragraph (5), if—

- (a) the registered person is an irregular stamper or an authorized warehousekeeper,
- (b) before the duty stamps are affixed to the retail containers of [^{F1}alcoholic product], those containers are removed from the premises specified in his order (“the relevant premises”), and
- (c) the relevant premises are not a tax warehouse,

the registered person must, by the end of the first business day following the removal of the containers from the relevant premises, by electronic communication give the appointed contractor full particulars of the change of premises.

^{F3}(7)

^{F4}(8)

(9) Type A duty stamps ordered from the appointed contractor or the Commissioners may only be delivered to the place of delivery specified in the order or amended order.

Textual Amendments

- 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))
- F2** Words in [reg. 14\(2\)\(f\)\(ii\)](#) substituted (31.12.2020) by [The Excise Duties \(Miscellaneous Amendments\) \(EU Exit\) \(No. 2\) Regulations 2019 \(S.I. 2019/15\)](#), [regs. 1, 14\(a\)](#) (with [reg. 23](#)) (as amended by [S.I. 2020/1494](#), [regs. 1, 4](#)); [S.I. 2020/1640](#), [reg. 2](#), Sch.
- F3** [Reg. 14\(7\)](#) omitted (31.12.2020) by virtue of [The Excise Duties \(Miscellaneous Amendments\) \(EU Exit\) \(No. 2\) Regulations 2019 \(S.I. 2019/15\)](#), [regs. 1, 14\(b\)](#) (with [reg. 23](#)) (as amended by [S.I. 2020/1494](#), [regs. 1, 4](#)); [S.I. 2020/1640](#), [reg. 2](#), Sch.
- F4** [Reg. 14\(8\)](#) omitted (31.12.2020) by virtue of [The Excise Duties \(Miscellaneous Amendments\) \(EU Exit\) \(No. 2\) Regulations 2019 \(S.I. 2019/15\)](#), [regs. 1, 14\(b\)](#) (with [reg. 23](#)) (as amended by [S.I. 2020/1494](#), [regs. 1, 4](#)); [S.I. 2020/1640](#), [reg. 2](#), Sch.

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. 14](#) modified (N.I.) by [S.I. 2020/1559](#), **reg. 97(2)(ba)** (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 14.