

STATUTORY INSTRUMENTS

2006 No. 202

The Duty Stamps Regulations 2006

PART 3

OBTAINING AND RETURNING DUTY STAMPS ETC

Receiving type A stamps

15.—(1) When duty stamps are delivered to a registered person, that person, or someone specifically authorized by him, must acknowledge receipt of those stamps—

- (a) by signing a form of acknowledgement that is proffered by the person delivering those stamps, or
- (b) if no such form is proffered, by signing the form of acknowledgement enclosed with the stamps and sending it, without delay, to the appointed contractor.

If the registered person is not an individual, any individual partner, director, senior manager, or other person having the direction or control of that registered person may sign the form of acknowledgement or authorize another person to sign it.

^{F1}(2)

(3) When duty stamps are delivered to a registered person ^{F2}... that person must check that the quantity and product type of the stamps delivered is in conformity with the order that he placed.

(4) If the duty stamps delivered to a registered person are not in conformity with the order that he placed, he must, by means of an electronic communication sent to the appointed contractor by the end of the first business day following the day of receipt of the stamps, give the contractor full particulars of the discrepancy between the stamps ordered and the stamps delivered.

^{F3}(5)

Textual Amendments

- F1** Reg. 15(2) omitted (31.12.2020) by virtue of [The Excise Duties \(Miscellaneous Amendments\) \(EU Exit\) \(No. 2\) Regulations 2019 \(S.I. 2019/15\)](#), regs. 1, **15(a)** (with reg. 23) (as amended by S.I. 2020/1494, regs. 1, 4); S.I. 2020/1640, reg. 2, Sch.
- F2** Words in reg. 15(3) omitted (31.12.2020) by virtue of [The Excise Duties \(Miscellaneous Amendments\) \(EU Exit\) \(No. 2\) Regulations 2019 \(S.I. 2019/15\)](#), regs. 1, **15(b)** (with reg. 23) (as amended by S.I. 2020/1494, regs. 1, 4); S.I. 2020/1640, reg. 2, Sch.
- F3** Reg. 15(5) omitted (31.12.2020) by virtue of [The Excise Duties \(Miscellaneous Amendments\) \(EU Exit\) \(No. 2\) Regulations 2019 \(S.I. 2019/15\)](#), regs. 1, **15(c)** (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**

Changes to legislation: There are currently no known outstanding effects for the
The Duty Stamps Regulations 2006, Section 15. (See end of Document for details)

C2 Reg. 15 modified (N.I.) by S.I. 2020/1559, **reg. 97(2)(ab)** (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(b)**)

Changes to legislation:

There are currently no known outstanding effects for the The Duty Stamps Regulations 2006, Section 15.