

STATUTORY INSTRUMENTS

**2006 No. 202**

**The Duty Stamps Regulations 2006**

**PART 4**

**AFFIXING DUTY STAMPS TO RETAIL CONTAINERS**

**Premises where duty stamps etc., may be affixed**

**19.**—(1) Duty stamps, or labels incorporating duty stamps, may only be affixed to retail containers on the following premises—

- (a) premises in [<sup>F1</sup>a place outside the United Kingdom that is not an external territory] that are occupied by or under the control of a person who carries on a trade or business that consists of or includes distilling, manufacturing, or bottling [<sup>F2</sup>alcoholic product],
- (b) a tax warehouse or premises having an equivalent status in an external territory,
- <sup>F3</sup>(c) .....
- (d) if the registered person is—
  - (i) an irregular stamper,
  - (ii) a person who bottles [<sup>F2</sup>alcoholic product] in the United Kingdom, <sup>F4</sup>... [<sup>F5</sup>, or]
  - (iii) an authorized warehousekeeper and the retail containers of [<sup>F2</sup>alcoholic product] were imported from [<sup>F6</sup>a place outside the United Kingdom], [<sup>F7</sup>or]
  - <sup>F8</sup>(iv) .....the premises (not a tax warehouse) specified as those at which the duty stamps would be affixed to retail containers of [<sup>F2</sup>alcoholic product] when the order for those stamps was placed with the appointed contractor.
- <sup>F9</sup>(e) .....

(2) For the purposes of this regulation, any reference to premises specified as those at which the duty stamps would be affixed to retail containers of [<sup>F2</sup>alcoholic product] when the order for duty stamps was placed with the appointed contractor is to be treated as including any substitute premises notified in accordance with regulation 14(5).

<b>F1</b>	Words in reg. 19(1)(a) substituted (31.12.2020) by <a href="#">The Excise Duties (Miscellaneous Amendments) (EU Exit) (No. 2) Regulations 2019 (S.I. 2019/15)</a> , regs. 1, <b>17(a)</b> (with reg. 23) (as amended by S.I. 2020/1494, regs. 1, 4); S.I. 2020/1640, reg. 2, Sch.
<b>F2</b>	Words in Regulations substituted (31.7.2023) by <a href="#">The Finance (No. 2) Act 2023, Part 2 (Alcohol Duty) (Appointed Day, Savings, Consequential Amendments and Transitional Provisions) Regulations 2023 (S.I. 2023/884)</a> , <b>Sch. para. 10(9)</b> (with Sch. para. 10(10))
<b>F3</b>	Reg. 19(1)(c) omitted (31.12.2020) by virtue of <a href="#">The Excise Duties (Miscellaneous Amendments) (EU Exit) (No. 2) Regulations 2019 (S.I. 2019/15)</a> , regs. 1, <b>17(b)</b> (with reg. 23) (as amended by S.I. 2020/1494, regs. 1, 4); S.I. 2020/1640, reg. 2, Sch.

- F4** Word in reg. 19(1)(d)(ii) omitted (1.4.2010) by virtue of The Excise Goods (Holding, Movement and Duty Point) Regulations 2010 (S.I. 2010/593), reg. 2, **Sch. 2 para. 21(9)(b)(i)**
- F5** Word in reg. 19(1)(d)(ii) inserted (31.12.2020) by The Excise Duties (Miscellaneous Amendments) (EU Exit) (No. 2) Regulations 2019 (S.I. 2019/15), regs. 1, **17(c)(i)** (with reg. 23) (as amended by S.I. 2020/1494, regs. 1, 4); S.I. 2020/1640, reg. 2, Sch.
- F6** Words in reg. 19(1)(d)(iii) substituted (31.12.2020) by The Excise Duties (Miscellaneous Amendments) (EU Exit) (No. 2) Regulations 2019 (S.I. 2019/15), regs. 1, **17(c)(ii)** (with reg. 23) (as amended by S.I. 2020/1494, regs. 1, 4); S.I. 2020/1640, reg. 2, Sch.
- F7** Word in reg. 19(1)(d)(iii) inserted (1.4.2010) by The Excise Goods (Holding, Movement and Duty Point) Regulations 2010 (S.I. 2010/593), reg. 2, **Sch. 2 para. 21(9)(b)(ii)**
- F8** Reg. 19(1)(d)(iv) omitted (31.12.2020) by virtue of The Excise Duties (Miscellaneous Amendments) (EU Exit) (No. 2) Regulations 2019 (S.I. 2019/15), regs. 1, **17(c)(iii)** (with reg. 23) (as amended by S.I. 2020/1494, regs. 1, 4); S.I. 2020/1640, reg. 2, Sch.
- F9** Reg. 19(1)(e) 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(5)** (with Sch. para. 10(10))

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**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. 19 modified (N.I.) by S.I. 2020/1559, **reg. 97(2)(bb)** (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 19.