
STATUTORY INSTRUMENTS

2006 No. 202

The Duty Stamps Regulations 2006

PART 4

AFFIXING DUTY STAMPS TO RETAIL CONTAINERS

Correct duty stamps

21.—(1) A duty stamp is the correct stamp for a retail container if it is affixed to that container in compliance with this regulation.

(2) A type A stamp may only be affixed to a retail container if that container contains, or will contain, [^{F1}alcoholic product] that may be described as the product type indicated on the stamp.

(3) A type A stamp that includes an indication that the product type is “other product” must not be affixed to a retail container if that container contains, or will contain, [^{F1}alcoholic product] that may be described as brandy, gin, rum, vodka, whisky, or whiskey.

(4) A label incorporating a type B stamp may only be affixed to a retail container if that container contains, or will contain, [^{F1}alcoholic product] that may be exposed for sale by retail under the brand or brands included in the label.

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\(10\)](#))

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 21.