

STATUTORY INSTRUMENTS

2006 No. 202

The Duty Stamps Regulations 2006

PART 4

AFFIXING DUTY STAMPS TO RETAIL CONTAINERS

Affixing duty stamps to retail containers

23.—(1) When a duty stamp, or label incorporating a duty stamp, is affixed to a retail container it must be affixed securely so that the duty stamp cannot be removed without its being obviously damaged.

(2) A type A stamp may be affixed to any surface of a retail container of [^{F1}alcoholic product] other than—

- (a) the base, or
- (b) a part of any surface that would result in the stamp being in contact with—
 - (i) the stopper, cork, cap, or other closure of that container, or
 - (ii) any label affixed to that container.

(3) A label incorporating a type B stamp must be affixed to a surface of a retail container of [^{F1}alcoholic product] that is normally visible to a purchaser when it is exposed for sale by retail, or would be visible if the container were—

- (a) removed from any tube, box, or other packaging in which it is presented for retail sale, or
- (b) turned through 180° on a vertical axis.

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 23.