
STATUTORY INSTRUMENTS

2006 No. 202

The Duty Stamps Regulations 2006

PART 5

RECORDS

Records relating to type B stamps

26.—(1) Without prejudice to regulation 22(3), every person who obliterates type B stamps or labels incorporating type B stamps, or removes those stamps or labels from retail containers, must ensure that his ordinary business records contain the following information for each day upon which he undertakes any of those activities—

- (a) the number of stamped containers,
- (b) the brand or brands displayed on the labels incorporating the stamps, and
- (c) whether there has been an excise duty point for the [^{F1}alcoholic product] in those containers.

(2) If labels incorporating type B stamps are, or are discovered to have been, lost or stolen—

- (a) the number of labels,
- (b) the brand or brands displayed on those labels, and
- (c) the circumstances and details of the occurrence,

must be recorded in the ordinary business records of the person who had custody of those labels.

(3) If the medium containing the design specification for type B stamps is, or is discovered to have been, lost or stolen, the circumstances and details of the occurrence must be recorded in the ordinary business records of the person who had custody of it.

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 26.