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STATUTORY INSTRUMENTS

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**2006 No. 202**

**The Duty Stamps Regulations 2006**

**PART 5**

**RECORDS**

**Other records relating to stamped retail containers**

27. Any person who holds or moves stamped retail containers of [<sup>F1</sup>alcoholic product], and is not required to keep records under regulation 25 or, as the case may require, regulation 26, must ensure that his ordinary business records identify retail containers of [<sup>F1</sup>alcoholic product] that are stamped.

**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 27.