

STATUTORY INSTRUMENTS

2006 No. 202

The Duty Stamps Regulations 2006

PART 6

**EXCEPTIONS FROM REQUIREMENT
THAT RETAIL CONTAINERS BE STAMPED**

Diplomats and other persons enjoying immunities and privileges, and travellers from outside the United Kingdom

32.—^{F1}(1)

(2) Retail containers of [^{F2}alcoholic product] in respect of which relief from excise duty is afforded by an Order made under section 13A(1) of the Customs and Excise Duties (General Reliefs) Act 1979 ^{F3} may be unstamped.

(3) Retail containers of [^{F2}alcoholic product] obtained by a person in [^{F4}a place outside the United Kingdom], and imported into the United Kingdom by him, may be unstamped if paragraph (4) or paragraph (5) below applies.

(4) This paragraph applies if relief from excise duty on that [^{F2}alcoholic product] is afforded by an Order made under section 13(1) of the Customs and Excise Duties (General Reliefs) Act 1979.

(5) This paragraph applies if relief from excise duty on that [^{F2}alcoholic product]—

(a) would have been afforded by an Order made under section 13(1) of the Customs and Excise Duties (General Reliefs) Act 1979, but for the fact that the quantity of that [^{F2}alcoholic product] exceeds any limit on quantity specified in the Order,

(b) the [^{F2}alcoholic product] is declared as required by section 78(1) of the Customs and Excise Management Act 1979^{F5}[^{F6}or by or under section 3 of the Taxation (Cross-border Trade) Act 2018], and

(c) the excise duty on that [^{F2}alcoholic product] is paid.

Textual Amendments

- F1** Reg. 32(1) omitted (31.12.2020) by virtue of [The Travellers' Allowances and Miscellaneous Provisions \(EU Exit\) Regulations 2020 \(S.I. 2020/1412\)](#), regs. 1, **13(2)(a)** (with reg. 26)
- F2** 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))
- F3** 1979 c. 3; section 13A(1) was inserted by the Finance Act 1989(c. 26), section 28.
- F4** Words in reg. 32(3) substituted (31.12.2020) by [The Travellers' Allowances and Miscellaneous Provisions \(EU Exit\) Regulations 2020 \(S.I. 2020/1412\)](#), regs. 1, **13(2)(b)** (with reg. 26)
- F5** 1979 c. 2.

Changes to legislation: There are currently no known outstanding effects for the
The Duty Stamps Regulations 2006, Section 32. (See end of Document for details)

F6 Words in reg. 32(5)(b) inserted (31.12.2020) by The Travellers' Allowances and Miscellaneous Provisions (EU Exit) Regulations 2020 (S.I. 2020/1412), regs. 1, **13(2)(c)** (with reg. 26)

Modifications etc. (not altering text)

C1 Reg. 32, as it 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(1)(2)(c)**

Changes to legislation:

There are currently no known outstanding effects for the The Duty Stamps Regulations 2006, Section 32.