

## STATUTORY INSTRUMENTS

# 2006 No. 202

## The Duty Stamps Regulations 2006

### PART 7

#### MISCELLANEOUS

##### Drawback of excise duty

34. For the purposes of any claim for drawback to which the Excise Goods (Drawback) Regulations 1995 <sup>F1</sup> apply, stamped retail containers of [<sup>F2</sup>alcoholic product] are not eligible goods [<sup>F3</sup>unless—

- (a) <sup>F4</sup>... ; or
- (b) the retail container of [<sup>F2</sup>alcoholic product] has been transported from Great Britain to Northern Ireland via the Republic of Ireland and has not been placed in a duty suspension arrangement.]

##### Textual Amendments

- F1** Regulation 4 defines “eligible claimant” and “eligible goods”.
- 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** Words in [reg. 34](#) substituted (31.12.2020) by [The Excise Duties \(Northern Ireland Miscellaneous Modifications and Amendments\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1559\)](#), [regs. 1\(1\)](#), [95\(3\)](#)
- F4** Words in [reg. 34](#) omitted (31.12.2020) by virtue of [The Travellers’ Allowances and Miscellaneous Provisions \(EU Exit\) Regulations 2020 \(S.I. 2020/1412\)](#), [regs. 1](#), [17\(5\)](#) (with [reg. 26](#))

##### Modifications etc. (not altering text)

- C1** [Reg. 34](#), 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\(1\)\(2\)\(d\)](#)

**Changes to legislation:**

There are currently no known outstanding effects for the The Duty Stamps Regulations 2006, Section 34.