

STATUTORY INSTRUMENTS

**2006 No. 202**

**The Duty Stamps Regulations 2006**

**PART 7**

**MISCELLANEOUS**

**Offence of possession, sale etc of unstamped containers**

**35.—**(1) A person does not commit an offence under paragraph 5(1) of Schedule 2A to the Alcoholic Liquor Duties Act 1979 in relation to any conduct of his that took place before 1 January 2007.

(2) A person does not commit an offence under paragraph 5(1) of [<sup>F1</sup>Schedule 12 to the Finance (No. 2) Act 2023 (alcohol duty: duty stamps)] if he is in possession of, transports or displays unstamped retail containers of [<sup>F2</sup>alcoholic product] that have been—

- <sup>F3</sup>(a) .....
- (b) sold by retail in an export shop,
- <sup>F4</sup>(c) .....
- (d) afforded relief from excise duty by an Order made under section 13A(1) of the Customs and Excise Duties (General Reliefs) Act 1979, or
- (e) obtained by a person in [<sup>F5</sup>a place outside the United Kingdom], imported into the United Kingdom by him, and to which paragraph (4) or paragraph (5) of regulation 32 applies.

- F1** Words in reg. 35(2) 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(8)** (with Sch. para. 10(10))
- 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** Reg. 35(2)(a) omitted (31.12.2020) by virtue of The Travellers' Allowances and Miscellaneous Provisions (EU Exit) Regulations 2020 (S.I. 2020/1412), regs. 1, **17(6)** (with reg. 26)
- F4** Reg. 35(2)(c) omitted (31.12.2020) by virtue of The Travellers' Allowances and Miscellaneous Provisions (EU Exit) Regulations 2020 (S.I. 2020/1412), regs. 1, **13(3)(a)** (with reg. 26)
- F5** Words in reg. 35(2)(e) substituted (31.12.2020) by The Travellers' Allowances and Miscellaneous Provisions (EU Exit) Regulations 2020 (S.I. 2020/1412), regs. 1, **13(3)(b)** (with reg. 26)

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

- C1** Reg. 35, 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)(e)**

**Changes to legislation:**

There are currently no known outstanding effects for the The Duty Stamps Regulations 2006, Section 35.