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STATUTORY INSTRUMENTS

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**2006 No. 202**

**The Duty Stamps Regulations 2006**

**PART 3**

**OBTAINING AND RETURNING DUTY STAMPS ETC**

**Conditions for obtaining authority to incorporate type B stamps into labels**

- 7.—(1) A person may not incorporate a type B stamp into a label unless he is—
- (a) entitled to include in that label a brand required by regulation 4(6)(b), and
  - (b) authorized to incorporate a type B stamp into a label by paragraph (2), (3), or (4) of this regulation.
- (2) A registered person is authorized.
- (3) A person who intends, on behalf of a registered person, to incorporate type B stamps into labels printed for that registered person is authorized; but this is subject to his particulars having first been notified to the Commissioners under regulation 9(2)(i) or 11.
- (4) If a person who intends, on behalf of a registered person, to incorporate type B stamps into labels printed for that registered person, arranges for another person to undertake this work on his behalf, that other person is authorized.

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**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 7.