
STATUTORY INSTRUMENTS

2006 No. 202

EXCISE

The Duty Stamps Regulations 2006

<i>Made</i>	- - - -	<i>1st February 2006</i>
<i>Laid before Parliament</i>		<i>1st February 2006</i>
<i>Coming into force</i>	- -	<i>22nd February 2006</i>

The Commissioners for Her Majesty's Revenue and Customs make the following Regulations in exercise of the powers conferred by sections 93(2)(fa), 118A(1) and (2), and 127A of the Customs and Excise Management Act 1979(1), and paragraphs 1, 3, 4, and 5 of Schedule 2A to the Alcoholic Liquor Duties Act 1979(2):

PART 1

PRELIMINARY

Citation and commencement

1. These Regulations may be cited as the Duty Stamps Regulations 2006 and come into force on 22nd February 2006.

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- (1) 1979 c. 2; section 93(2)(fa) was inserted by Finance (No. 2) Act 1992(c. 48), Schedule 2, paragraph 2; section 118A(1) and (2) was inserted by the Finance Act 1991(c. 31), Schedule 5; section 127A was inserted by the Finance Act 1983(c. 28), section 6 and amended by the Finance (No. 2) Act 1992, Schedule 1, paragraph 7; section 1(1) (amended by the Commissioners for Revenue and Customs Act 2005(c. 11), Schedule 4, paragraph 22) defines "the Commissioners", "excise duty point", "excise warehouse", and "officer". The functions of the Commissioners of Customs and Excise were transferred to the Commissioners for Revenue and Customs by section 5(2) of the Commissioners for Revenue and Customs Act 2005. Section 50(1) of that Act provides that a reference to the Commissioners of Customs and Excise shall be taken as a reference to the Commissioners for Her Majesty's Revenue and Customs.
- (2) 1979 c. 4; Schedule 2A was inserted by the Finance Act 2004(c. 12), section 4(2). Section 4(2) of the Alcoholic Liquor Duties Act 1979 provides for that Act to be construed as one Act with the Customs and Excise Management Act 1979(c. 2), and section 4(3) applies the definitions in that latter Act. Section 1(1) of the Customs and Excise Management Act 1979 (amended by the Commissioners for Revenue and Customs Act 2005(c. 11)) defines "the Commissioners". The Alcoholic Liquor Duties Act 1979, section 1(1) defines "dutyable alcoholic liquor", section 4(1) defines "compounder", Schedule 2A, paragraph 12, defines "duty stamp", "prescribed", "retail container", "stamped", "unstamped", "type A stamp", and "type B stamp". The functions of the Commissioners of Customs and Excise were transferred to the Commissioners for Revenue and Customs by section 5(2) of the Commissioners for Revenue and Customs Act 2005. Section 50(1) of that Act provides that a reference to the Commissioners of Customs and Excise shall be taken as a reference to the Commissioners for Her Majesty's Revenue and Customs.

Interpretation

2.—(1) In these Regulations—

“alcoholic liquor” means dutiable alcoholic liquor to which Schedule 2A to the Alcoholic Liquor Duties Act 1979 applies;

“appointed contractor” means the person appointed by the Commissioners to distribute on their behalf type A stamps and the design specification for type B stamps;

“authorized warehousekeeper”, subject to paragraph (4), has the meaning given in Article 4(a) of Council Directive [92/12/EEC](#)(3);

“brand” includes any trademark and any visible image or words that identify the person who produced the alcoholic liquor, or the person who is responsible for marketing it;

“business day” has the meaning given in section 92 of the Bills of Exchange Act 1882(4);

“duty stamps representative” means a person appointed to be such a representative in accordance with regulation 13;

“export shop” has the meaning given in regulation 3 of the Excise Goods (Export Shops) Regulations 2000(5);

“external territory” means a place in a member State to which Council Directive [92/12/EEC](#)(6) does not apply, an EEA State, or a territory for whose external relations the United Kingdom or another member State is responsible, and “EEA State” means a State that is a Contracting Party to the European Economic Agreement signed at Oporto on 2nd May 1992 as adjusted by the Protocol signed at Brussels on 17th March 1993(7);

“irregular stamper” means a person, other than an occasional importer, who imports unstamped retail containers of alcoholic liquor into the United Kingdom and who is not authorized to hold dutiable alcoholic liquor on which excise duty has not been paid;

“merchandise” has the meaning given in regulation 2(1) of the Excise Goods (Sales on Board Ships and Aircraft) Regulations 1999(8);

“product type” means one of the following descriptions of alcoholic liquor, “brandy”, “gin”, “rum”, “vodka”, “whisky/whiskey”, or “other product”;

“occasional importer” has the meaning given in regulation 2(1) of the Excise Goods (Holding, Movement, Warehousing and REDS) Regulations 1992(9);

“REDS” has the meaning given in regulation 2(1) of the Excise Goods (Holding, Movement, Warehousing and REDS) Regulations 1992;

“registered mobile operator” has the meaning given in regulation 2(1) of the Excise Goods (Sales on Board Ships and Aircraft) Regulations 1999;

“registered owner” has the meaning given in regulation 2 of the Warehousekeepers and Owners of Warehoused Goods Regulations 1999(10);

“registered person” means a person who has been registered by the Commissioners under regulation 9, and whose registration has not ceased by virtue of regulation 12;

“tax warehouse” has the meaning given in Article 4(b) of Council Directive [92/12/EEC](#);

“third country” means a place that is neither a member State nor an external territory;

(3) OJ No. L76, 23.3.1992, p.1; to which there are amendments not relevant to these Regulations.

(4) [1882 c. 61](#); section 92 was amended by the Banking and Financial Dealings Act [1971\(c. 80\)](#), sections 3 and 4.

(5) S.I. [2000/645](#).

(6) Article 2 explains the Directive’s territorial application.

(7) CM 2847.

(8) S.I. [1999/1565](#).

(9) S.I. [1992/3135](#), amended by S.I. [1999/1278](#), [1999/1565](#), [2005/3472](#); there are other amending instruments but none is relevant.

(10) S.I. [1999/1278](#), to which there are amendments not relevant to these Regulations.

“unique reference number” means the number determined by the Commissioners for the purposes of regulation 4(3)(b)(i);

“unique registration number” means the number determined by the Commissioners for the purposes of regulation 9(3).

(2) For the purposes of these Regulations, a retail container of alcoholic liquor is to be treated as stamped if—

- (a) it carries a duty stamp of a type that complies with, and has been affixed in accordance with, the laws of the Isle of Man, or
- (b) it carries a label that has been so affixed to the container, and the label incorporates a duty stamp of a type that complies with the laws of the Isle of Man.

(3) For the purposes of these Regulations, a retail container of alcoholic liquor is to be treated as unstamped if it bears a duty stamp that has been obliterated.

A duty stamp has been obliterated if, but only if—

- (a) the words “For the UK market” have been completely removed from it,
- (b) it has been completely obscured by an indelible dye or ink, or
- (c) it has been completely covered by a label using an adhesive that prevents that label from being removed without also destroying the stamp.

(4) For the purposes of these Regulations, a producers' collective is to be treated as an authorized warehousekeeper.

A producers' collective is a body of persons (whether incorporated or not) that—

- (a) represents and provides services to producers of alcoholic liquor of a particular description,
- (b) is, and is by law entitled to be, recognized by the authorities of the member State or external territory in which it is established as representing the interests of those producers in that State or territory, and
- (c) is by law entitled to require contributions from all producers that it is entitled to represent.

PART 2

WHEN RETAIL CONTAINERS MUST BE STAMPED OR MUST NOT BE STAMPED AND THE DESIGN AND APPEARANCE OF DUTY STAMPS

When a retail container must be stamped or must not be stamped

3.—(1) Subject to this regulation, regulation 20, and to the exceptions prescribed in Part 6, retail containers of alcoholic liquor must be stamped if the excise duty point for that alcoholic liquor falls on or after 1st October 2006.

(2) A retail container of alcoholic liquor that is—

- (a) entered for removal from an excise warehouse or winery for exportation or shipment as stores,
- (b) removed from an excise warehouse or winery for exportation or shipment as stores, or
- (c) exported otherwise than by a private individual for his own use,

must not be stamped.

(3) A retail container of alcoholic liquor must not be stamped if the alcoholic liquor it contains is intended for consumption outside the United Kingdom and Isle of Man; but this does not apply to a retail container of alcoholic liquor exported by a private individual for his own use.

(4) A retail container of alcoholic liquor that is exposed for retail sale outside the United Kingdom and Isle of Man must not be stamped.

(5) A retail container filled with anything that is not alcoholic liquor must not be stamped.

(6) Paragraphs (2), (3), and (4) do not apply to a retail container of alcoholic liquor that is merchandise or to a retail container of alcoholic liquor that is for use in an export shop.

(7) In this regulation, “winery” has the meaning given in regulation 4 of the Wine and Made-wine Regulations 1989⁽¹¹⁾.

Design and appearance

4.—(1) A duty stamp is a 25mm diameter disc that has one of the appearances illustrated in the Schedule.

(2) The dominant colour of a duty stamp is magenta.

(3) A duty stamp includes the following in black characters—

(a) the words “For the UK Market”, “Liable to UK excise duty”, and “HM Revenue & Customs”,

(b) in the case of a type A stamp—

(i) a unique alphanumeric reference determined by the Commissioners, and

(ii) an indication of the product type in the retail container to which the stamp will be affixed, and

(c) in the case of a type B stamp, an alphanumeric reference determined by the Commissioners.

(4) A duty stamp is printed on a white background using inks that do not normally fade when exposed to sunlight for a year or more.

(5) A duty stamp is printed using materials that are water fast and scuff resistant.

(6) A type B stamp is—

(a) produced using the design specification supplied by the appointed contractor, and

(b) incorporated into a label that includes, in an easily legible form, a brand under which it is intended that the alcoholic liquor will be sold by retail.

PART 3

OBTAINING AND RETURNING DUTY STAMPS ETC

Conditions for obtaining type A stamps

5.—(1) A person may not obtain a type A stamp unless he is authorized to do so by this regulation.

(2) A registered person who is not a registered owner is authorized.

(3) A registered person who is a registered owner is authorized if he is also an authorized warehousekeeper (or a person of equivalent status in an external territory), REDS, irregular stamper, compounder, a person who bottles alcoholic liquor in the United Kingdom, the holder of an excise licence under section 54(2) or 55(2) of the Alcoholic Liquor Duties Act 1979, or he does not have a fixed establishment in the Communities or an external territory and he carries on a trade or business that consists of or includes distilling, manufacturing, or bottling, alcoholic liquor.

⁽¹¹⁾ S.I. 1989/1356, to which there are amendments not relevant to these Regulations.

(4) An occasional importer is authorized to obtain type A stamps from the Commissioners, but is not authorized to obtain them from any other person.

(5) Subject to paragraph (6), a person who intends to affix type A stamps to retail containers on behalf of a person who is authorized to obtain type A stamps from the appointed contractor is authorized to obtain those stamps from that person.

(6) A person is not authorized to obtain type A stamps from another person authorized to obtain those stamps, unless the registered person from whom the stamps will be obtained has given the appointed contractor the information specified in regulation 14(2)(e) and (g) and, if the case so requires, complied with regulation 14(5).

Conditions for obtaining authority to affix type A stamps to retail containers

6.—(1) A person may not affix a type A stamp to a retail container unless he is authorized to do so by this regulation.

(2) A person authorized to obtain type A stamps is authorized to affix those stamps to retail containers himself.

(3) A person who is not an occasional importer and who is authorized to obtain type A stamps may give another person authorization to affix those stamps to retail containers of alcoholic liquor on his behalf; but this is subject to regulation 5(6).

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.

Conditions for obtaining authority to affix labels incorporating type B stamps to retail containers

8.—(1) A person may not affix a label incorporating a type B stamp to a retail container unless he is authorized to do so by this regulation.

(2) A registered person is authorized.

(3) A person who intends, on behalf of a registered person, to affix labels incorporating type B stamps to retail containers is authorized; provided he obtains those labels from that registered person or a person acting on that registered person's behalf.

Registration

9.—(1) Every person who wishes to be registered must make application to the Commissioners.

(2) An application for registration must be made in writing or by electronic communication, using a form provided by the Commissioners, and must include the following information—

- (a) the applicant's name and, if different, his business name,
- (b) the address of his residence or registered office and (if different) the address of his principal place of business,
- (c) any registration number issued to him by the Commissioners for the purposes of value added tax,
- (d) his legal status (e.g. individual, partnership, limited liability partnership, public limited company),
- (e) the nature of his business (e.g. authorized warehousekeeper, REDS, registered owner, compounder, distiller, manufacturer, or bottler of alcoholic liquor),
- (f) if he intends to act as a duty stamps representative, the name of his principal (and, if different, his principal's business name), the nature of his principal's business, the address of his principal's residence or registered office and (if different) the address of his principal's principal place of business, and his principal's legal status,
- (g) the number of type A stamps (if any) that he expects to obtain during the twelve months following the date of his application for registration,
- (h) the number of type A stamps that he would have affixed to retail containers during the twelve months preceding the date of his application for registration had he been required to affix duty stamps to retail containers during that time,
- (i) whether he seeks authority to—
 - (i) incorporate type B stamps in labels, or
 - (ii) affix those labels to retail containers,
 or both; and if he intends to authorize another person to incorporate type B stamps in labels on his behalf, that person's name (and, if different, his business name) and the address of that person's residence or registered office and (if different) the address of that person's principal place of business,
- (j) if, in accordance with section 13(1) of the Finance Act 1994⁽¹²⁾, he has been notified of an assessment to a penalty within the five years preceding the date of his application for registration, and that penalty was not withdrawn or quashed, the date that he was notified, the amount of the penalty, and the reason that he was liable to that penalty,
- (k) if, in accordance with section 139(1) of the Customs and Excise Management Act 1979, he has had any thing that was in his custody or under his control seized within the five years preceding the date of his application for registration, and that thing was condemned as forfeit, the date that it was seized, the nature of the thing that was seized, and the reason that it was liable to be seized, and
- (l) a declaration that he is not disqualified from being registered.

(3) A person who is not disqualified from being registered and who provides the information specified in paragraph (2) above must be registered by the Commissioners and provided with a unique registration number.

Disqualification from being registered

10.—(1) A person is disqualified from being registered if he has been convicted of a relevant offence or if—

- (a) in the case of a partnership, any individual partner, or

(12) 1994 c. 9.

(b) in the case of a body corporate, a director, senior manager, or other person having the direction or control of that body,

has been convicted of such an offence.

(2) A person is disqualified from being registered if his conduct has made him liable to a relevant penalty or if—

(a) in the case of a partnership, any individual partner's conduct made him liable to such a penalty, or

(b) in the case of a body corporate, the conduct of a director, senior manager, or other person having the direction or control of that body, made that person liable to such a penalty.

For the purposes of this paragraph, a registered person is not disqualified from being registered until ninety days have elapsed, starting with the day on which the assessment to a relevant penalty was notified.

(3) A person is disqualified from being registered if he is an undischarged bankrupt (or has an equivalent status outside the United Kingdom).

(4) A person is disqualified from being registered if he has a fixed establishment in the Communities or an external territory, unless he is an authorized warehousekeeper (or a person of equivalent status in an external territory), REDS, irregular stamper, registered owner, compounder, a person who bottles alcoholic liquor in the United Kingdom, or the holder of an excise licence under section 54(2) or 55(2) of the Alcoholic Liquor Duties Act 1979.

(5) A person is disqualified from being registered if he does not have a fixed establishment in the Communities or an external territory, unless he carries on a trade or business that consists of or includes distilling, manufacturing, or bottling, alcoholic liquor.

(6) A person is disqualified from being registered if, in accordance with section 13(1) of the Finance Act 1994, he has been notified of an assessment to a penalty within the five years preceding the date of his application for registration, or at any time after being registered, and that penalty has not been withdrawn, quashed, or paid.

For the purposes of this paragraph, a registered person is not disqualified from being registered until ninety days have elapsed, starting with the day on which he was notified of the assessment.

(7) A relevant offence is—

(a) the common law offence of cheating the public revenue,

(b) an offence under any of the following provisions—

sections 1(1) and 5(1) of the Firearms Act 1968⁽¹³⁾;

section 1(1) of the Trade Descriptions Act 1968⁽¹⁴⁾ (but only if the goods to which the false trade description was applied were, or included, dutiable alcoholic liquor);

sections 1(1), 8(1), 9(1), 10(1), 11(1), 15(1), 15A(1), 16(1), 17(1), 19(1), 20(1) and (2), 21(1), 22(1), and 24A(1) of the Theft Act 1968⁽¹⁵⁾;

sections 4(2) and (3), 5(2) and (3), 8, and 20 of the Misuse of Drugs Act 1971⁽¹⁶⁾;

sections 68(2), 100(3), 129(3), 136(1), 167(1), 168(1), 169(1), 170(1) and (2), and 170B of the Customs and Excise Management Act 1979⁽¹⁷⁾;

⁽¹³⁾ 1968 c. 27.

⁽¹⁴⁾ 1968 c. 29.

⁽¹⁵⁾ 1968 c. 60; section 15A was inserted by section 1, and section 24A was inserted by section 2, of the Theft (Amendment) Act 1996(c. 62).

⁽¹⁶⁾ 1971 c. 38.

⁽¹⁷⁾ Section 170B was inserted by the Finance (No.2) Act 1992(c. 48), Schedule 2, paragraph 8.

section 17(1) of, and paragraphs 5(1) and 6(1) of Schedule 2A to, the Alcoholic Liquor Duties Act 1979;

section 13(3) and (4) of the Hydrocarbon Oil Duties Act 1979⁽¹⁸⁾;

sections 8G(4) and 8H(1) of the Tobacco Products Duty Act 1979⁽¹⁹⁾;

except for sections 18 and 19, any section of the Forgery and Counterfeiting Act 1981⁽²⁰⁾;

section 19(2) of the Criminal Justice (International Co-operation) Act 1990⁽²¹⁾;

section 72(1), (3), (8), (10), and (11) of the Value Added Tax Act 1994⁽²²⁾;

section 92(1), (2), and (3) of the Trade Marks Act 1994⁽²³⁾;

sections 327(1), 328(1), and 329(1) of the Proceeds of Crime Act 2002⁽²⁴⁾; and

section 144 of the Licensing Act 2003⁽²⁵⁾.

(c) conspiracy to commit any of the above offences.

(8) A relevant penalty is a penalty that has been assessed and notified in accordance with—

(a) section 13(1) of the Finance Act 1994 for liability to a penalty under section 8 of that Act (penalty for evasion of excise duty), or

(b) section 76(1) or 77(6) of the Value Added Tax Act 1994 for liability to a penalty under section 60 of that Act (VAT evasion: conduct involving dishonesty),

and that has not been withdrawn or quashed.

But a penalty is not a relevant penalty if it was notified more than five years before the date that an applicant makes application for registration as required by regulation 9.

Changes in information notified in application for registration

11. When there is any change in the information a registered person provided in his application for registration, or in the information that he has since provided under this regulation, he must, within 7 days of that change, notify the Commissioners in writing or by electronic communication.

Cessation of registration

12.—(1) A registered person ceases to be registered if he—

(a) requests the Commissioners to remove him from their register,

(b) becomes disqualified from being registered, or

(c) has not, during the thirty-six consecutive months just passed, done any of the following—

(i) obtained duty stamps,

(ii) used his authority to incorporate duty stamps into labels, or

(iii) used his authority to affix such labels to retail containers.

(2) The Commissioners must remove a person who has ceased to be registered from their register without delay.

⁽¹⁸⁾ 1979 c. 5.

⁽¹⁹⁾ 1979 c. 7; sections 8G and 8H were inserted by the Finance Act 2000(c. 17), section 14.

⁽²⁰⁾ 1981 c. 45.

⁽²¹⁾ 1990 c. 5.

⁽²²⁾ 1994 c. 23.

⁽²³⁾ 1994 c. 26.

⁽²⁴⁾ 2002 c. 29.

⁽²⁵⁾ 2003 c. 17.

Duty stamps representative

13.—(1) A person who—

- (a) is not authorized by—
 - (i) regulation 5 to obtain a type A stamp,
 - (ii) regulation 7 to incorporate a type B stamp into a label, or
 - (iii) (as the case may be) regulation 8 to affix a label incorporating a type B stamp to a retail container,
- (b) does not have a fixed establishment in the United Kingdom, and
- (c) wants to obtain type A stamps, incorporate type B stamps into labels, or (as the case may be) affix labels incorporating type B stamps to retail containers,

must appoint a duty stamps representative.

(2) Only a registered person who has a fixed establishment in the United Kingdom may be appointed as a duty stamps representative.

(3) A duty stamps representative has the rights obligations and liabilities that his principal would have had, had that principal been a registered person.

(4) A duty stamps representative must not act for a principal who is disqualified from being a registered person.

Ordering and obtaining type A stamps

14.—(1) To obtain type A stamps a registered person must place an order for those stamps with the appointed contractor by means of an electronic communication.

(2) The registered person must supply the following information to the appointed contractor when an order is placed—

- (a) his unique registration number,
- (b) the number of stamps required,
- (c) the product type for which they are required,
- (d) the place to which the stamps should be delivered,
- (e) the premises at which the stamps will be affixed to retail containers,
- (f) if the registered person is—
 - (i) an irregular stamper, or
 - (ii) an authorized warehousekeeper and the retail containers of alcoholic liquor were imported from an external territory or a third country,

the premises at which the retail containers of alcoholic liquor will be held before the duty stamps are affixed to them, if those premises are not a tax warehouse, and

- (g) if the stamps will be affixed by someone other than the registered person, that person's name (and, if different, his business name) and the address of that person's residence or registered office and (if different) the address of that person's principal place of business,

and confirm his identity by any reasonable means that the appointed contractor may require.

(3) The appointed contractor must refuse to supply type A stamps if he is not satisfied that the person who placed the order is the registered person to whom the unique registration number given in the order relates.

(4) A registered person may, by an electronic communication made within 24 hours of placing his order for type A stamps, amend that order by—

- (a) reducing or increasing the number of stamps required,
- (b) changing the product type for which they are required, or
- (c) changing the place to which the stamps should be delivered.

(5) If—

- (a) the duty stamps will be affixed at premises other than those specified in the registered person's order, or
- (b) the duty stamps will be affixed by a person other than the person specified in that order,

the registered person must, at least two clear business days before the stamps are affixed to retail containers, by electronic communication give the appointed contractor full particulars of the change.

(6) Without prejudice to paragraph (5), if—

- (a) the registered person is an irregular stamper or an authorized warehousekeeper,
- (b) before the duty stamps are affixed to the retail containers of alcoholic liquor, those containers are removed from the premises specified in his order (“the relevant premises”), and
- (c) the relevant premises are not a tax warehouse,

the registered person must, by the end of the first business day following the removal of the containers from the relevant premises, by electronic communication give the appointed contractor full particulars of the change of premises.

(7) To obtain type A stamps an occasional importer must place a written order for those stamps with the Commissioners at the time at which he complies with regulation 15(3)(a)(i) or (b) of the Excise Goods (Holding, Movement, Warehousing and REDS) Regulations 1992 (notification that he is expecting or has received a consignment of excise goods imported by him).

(8) The occasional importer's order must include the following information—

- (a) the number of stamps required,
- (b) the product type for which they are required,
- (c) the place to which the stamps should be delivered,
- (d) the premises at which the retail containers of alcoholic liquor will be held and at which the stamps will be affixed to those containers, and
- (e) a declaration that the retail containers of alcoholic liquor to which the stamps are to be affixed are not already stamped, and will not be stamped before he receives them.

(9) Type A duty stamps ordered from the appointed contractor or the Commissioners may only be delivered to the place of delivery specified in the order or amended order.

Receiving type A stamps

15.—(1) When duty stamps are delivered to a registered person, that person, or someone specifically authorized by him, must acknowledge receipt of those stamps—

- (a) by signing a form of acknowledgement that is proffered by the person delivering those stamps, or
- (b) if no such form is proffered, by signing the form of acknowledgement enclosed with the stamps and sending it, without delay, to the appointed contractor.

If the registered person is not an individual, any individual partner, director, senior manager, or other person having the direction or control of that registered person may sign the form of acknowledgement or authorize another person to sign it.

(2) When duty stamps are delivered to an occasional importer he must acknowledge receipt of those stamps—

- (a) by signing a form of acknowledgement that is proffered by the person delivering those stamps, or
- (b) if no such form is proffered, by signing the form of acknowledgement enclosed with the stamps and sending it, without delay, to the Commissioners.

If the occasional importer is not an individual, any individual partner, director, senior manager, or other person having the direction or control of that occasional importer may sign the form of acknowledgement or authorize another person to sign it.

(3) When duty stamps are delivered to a registered person or occasional importer that person must check that the quantity and product type of the stamps delivered is in conformity with the order that he placed.

(4) If the duty stamps delivered to a registered person are not in conformity with the order that he placed, he must, by means of an electronic communication sent to the appointed contractor by the end of the first business day following the day of receipt of the stamps, give the contractor full particulars of the discrepancy between the stamps ordered and the stamps delivered.

(5) If the duty stamps delivered to an occasional importer are not in conformity with the order that he placed, he must, by means of a written communication sent to the Commissioners by the end of the first business day following the day of receipt of the stamps, give the Commissioners full particulars of the discrepancy between the stamps ordered and the stamps delivered.

Returning type A stamps

16.—(1) A registered person who—

- (a) ceases to be registered, or
- (b) for any reason, no longer requires loose type A stamps that he holds,

must, without delay, return the loose type A stamps that he holds to the appointed contractor.

(2) A person who—

- (a) obtained type A stamps from a registered person in order to affix them to retail containers of alcoholic liquor on behalf of that person, and
- (b) is no longer required to affix them on that person's behalf,

must, without delay, return any loose stamps that he holds to that person (or if that is not possible, send them by secure means or give them to the appointed contractor).

(3) If some or all of the duty stamps delivered to an occasional importer are not required because—

- (a) he did not import the retail containers of alcoholic liquor for which they were intended,
- (b) the retail containers of alcoholic liquor for which they were intended were already stamped, or
- (c) it turns out that the retail containers of alcoholic liquor for which they were intended must not be stamped,

he must, without delay, return those stamps by secure means to the Commissioners, giving the Commissioners written particulars of the reason for their return.

Ordering and obtaining the design specification for type B stamps

17.—(1) To obtain the design specification for type B stamps a registered person must place an order for that specification with the appointed contractor by means of an electronic communication.

(2) The registered person must supply the following information to the appointed contractor when an order is placed—

- (a) his unique registration number,
- (b) the number of copies of the design specification required, and
- (c) the place to which the design specification should be delivered,

and confirm his identity by any reasonable means that the contractor may require.

(3) The appointed contractor must refuse to supply the design specification for type B stamps if he is not satisfied that the person who placed the order is the registered person to whom the unique registration number given in the order relates.

(4) The design specification for type B stamps ordered from the appointed contractor may only be delivered to the place of delivery specified when the order was placed.

(5) The total number of copies of the design specification for type B stamps delivered to a registered person must not exceed the number necessary to provide one copy to that registered person and to each of the persons notified to the Commissioners under regulation 9(2)(i) or regulation 11.

Receiving the design specification for type B stamps

18.—(1) When the design specification for type B stamps is delivered to a registered person that person, or someone specifically authorized by him, must acknowledge receipt of that specification—

- (a) by signing a form of acknowledgement that is proffered by the person delivering it, or
- (b) if no such form is proffered, by signing the form of acknowledgement enclosed with that specification and sending it, without delay, to the appointed contractor.

If the registered person is not an individual, any individual partner, director, senior manager, or other person having the direction or control of that registered person may sign the form of acknowledgement or authorize another person to sign it.

(2) When the design specification for type B stamps is delivered to a registered person that person must check that the number of copies of the design specification delivered is in conformity with the order that he placed.

(3) If the number of copies of the design specification delivered to a registered person is not in conformity with the order that he placed, he must, by means of an electronic communication sent to the appointed contractor by the end of the first business day following the day of receipt of the specification, give that contractor full particulars of the discrepancy.

PART 4

AFFIXING DUTY STAMPS TO RETAIL CONTAINERS

Premises where duty stamps etc., may be affixed

19.—(1) Duty stamps, or labels incorporating duty stamps, may only be affixed to retail containers on the following premises—

- (a) premises in a third country that are occupied by or under the control of a person who carries on a trade or business that consists of or includes distilling, manufacturing, or bottling alcoholic liquor,
- (b) a tax warehouse or premises having an equivalent status in an external territory,

- (c) premises specified as those at which the duty stamps would be affixed to retail containers of alcoholic liquor when the order for those stamps was placed with the Commissioners by an occasional importer,
- (d) if the registered person is—
 - (i) an irregular stamper,
 - (ii) a person who bottles alcoholic liquor in the United Kingdom, or
 - (iii) an authorized warehousekeeper and the retail containers of alcoholic liquor were imported from an external territory or a third country,the premises (not a tax warehouse) specified as those at which the duty stamps would be affixed to retail containers of alcoholic liquor when the order for those stamps was placed with the appointed contractor.
- (e) if the registered person is a compounder, premises (not a tax warehouse)—
 - (i) in respect of which he made entry as required by regulation 4 of the Spirits (Rectifying, Compounding and Drawback) Regulations 1988(26), and
 - (ii) specified as those at which the duty stamps would be affixed to retail containers of alcoholic liquor when the order for those stamps was placed with the appointed contractor.

(2) For the purposes of this regulation, any reference to premises specified as those at which the duty stamps would be affixed to retail containers of alcoholic liquor when the order for duty stamps was placed with the appointed contractor is to be treated as including any substitute premises notified in accordance with regulation 14(5).

Times at which a retail container must be stamped

20.—(1) In the case of a retail container of alcoholic liquor held by an occasional importer, that container must be stamped within 14 days of its being imported into the United Kingdom, and in any event before it is exposed for retail sale.

(2) In the case of a retail container of alcoholic liquor imported from an external territory or third country and held by an authorized warehousekeeper on premises that are not a tax warehouse, that container must be stamped within 14 days of its being imported into the United Kingdom.

(3) In the case of a retail container of alcoholic liquor held by an irregular stamper, that container must be stamped within 14 days of its being imported into the United Kingdom.

(4) In the case of a retail container of alcoholic liquor held by a compounder, that container must be stamped at the time that it is removed from the premises specified in regulation 19(1)(e), unless—

- (i) the excise duty on the alcohol in the container is to be the subject of a claim for drawback because the container is to be exported, and
- (ii) the compounder has complied with regulation 8(1) or, as the case may require, (2) of the Excise Goods (Drawback) Regulations 1995(27).

(5) In the case of a retail container of alcoholic liquor held by a person who bottles alcoholic liquor on which excise duty has been paid, that container must be stamped at the time that it is removed from the premises specified in regulation 19(1)(d).

(6) In any other case, a retail container of alcoholic liquor must be stamped before the excise duty point for the alcoholic liquor it contains.

(26) S.I. 1988/1760, to which there are amendments not relevant to these Regulations.

(27) S.I. 1995/1046.

Correct duty stamps

21.—(1) A duty stamp is the correct stamp for a retail container if it is affixed to that container in compliance with this regulation.

(2) A type A stamp may only be affixed to a retail container if that container contains, or will contain, alcoholic liquor that may be described as the product type indicated on the stamp.

(3) A type A stamp that includes an indication that the product type is “other product” must not be affixed to a retail container if that container contains, or will contain, alcoholic liquor that may be described as brandy, gin, rum, vodka, whisky, or whiskey.

(4) A label incorporating a type B stamp may only be affixed to a retail container if that container contains, or will contain, alcoholic liquor that may be exposed for sale by retail under the brand or brands included in the label.

Correct duty stamps: supplementary provisions

22.—(1) Where a person discovers that he has affixed a duty stamp, or label incorporating a duty stamp, that is not the correct stamp for that retail container, he must take the following steps.

(2) The first step is to ensure that, if there has been no excise duty point for any alcoholic liquor in the retail container, there is no excise duty point until the other steps have been taken.

(3) The second step is to immediately record in his ordinary business records the following information—

- (a) the date that the duty stamp, or label incorporating the duty stamp, was affixed to the retail container,
- (b) if more than one, the number of stamps that were affixed,
- (c) in the case of a type A stamp, the unique reference number of that stamp, and
- (d) any brand or brands displayed on any label affixed to the retail container.

(4) The third step is, by means of electronic communication sent by the end of the first business day following the second step, to provide the Commissioners with the information that he recorded in his ordinary business records.

(5) The fourth step is to—

- (a) completely remove or obliterate that stamp, and affix a duty stamp that is the correct stamp for that retail container, or
- (b) destroy that container.

(6) In the case of a retail container of alcoholic liquor for which there has been an excise duty point, the fourth step must be taken within 7 days of the discovery referred to in paragraph (1).

(7) A record made for the purposes of the second step must be preserved for a period of three years, starting on the day the record was made.

Affixing duty stamps to retail containers

23.—(1) When a duty stamp, or label incorporating a duty stamp, is affixed to a retail container it must be affixed securely so that the duty stamp cannot be removed without its being obviously damaged.

(2) A type A stamp may be affixed to any surface of a retail container of alcoholic liquor other than—

- (a) the base, or
- (b) a part of any surface that would result in the stamp being in contact with—

- (i) the stopper, cork, cap, or other closure of that container, or
- (ii) any label affixed to that container.

(3) A label incorporating a type B stamp must be affixed to a surface of a retail container of alcoholic liquor that is normally visible to a purchaser when it is exposed for sale by retail, or would be visible if the container were—

- (a) removed from any tube, box, or other packaging in which it is presented for retail sale, or
- (b) turned through 180° on a vertical axis.

Notification and attendance of officers

24.—(1) A person authorized by regulation 6 or regulation 8 must permit an officer to be present when duty stamps, or labels incorporating duty stamps, are affixed to retail containers.

(2) Except where regulation 22 applies, a person must not deliberately obliterate or remove a duty stamp or destroy a retail container of alcoholic liquor that bears a duty stamp unless—

- (a) by means of an electronic communication, he has given the Commissioners not less than two clear business days' notice of the date and time when, and the address of the place at which, he intends to obliterate or remove that stamp or destroy that container, and
- (b) in the case of a type A stamp, he makes a record of the unique reference number of that stamp in his ordinary business records.

(3) A person must not export a retail container of alcoholic liquor from which a duty stamp has been removed, or that bears an obliterated duty stamp, unless by means of an electronic communication he has given the Commissioners not less than two clear business days' notice of his intention to export that container.

(4) Any record made for the purposes of this regulation must be preserved for a period of three years, starting on the day the record was made.

PART 5

RECORDS

Records relating to type A stamps

25.—(1) Every registered person, and every person who affixes type A stamps to retail containers of alcoholic liquor, must ensure that his ordinary business records contain the following information—

- (a) for every stamp or batch of stamps he receives—
 - (i) the date of receipt,
 - (ii) the number of stamps received,
 - (iii) the unique reference numbers shown on the stamps, and
 - (iv) the product type shown on the stamps;
- (b) for each day that he affixes stamps to retail containers—
 - (i) the number of stamps affixed,
 - (ii) the unique reference numbers of those stamps, and
 - (iii) the product type shown on those stamps;

- (c) if he passes stamps to another person for that person to affix to retail containers on his behalf, for each day that he does so—
 - (i) the number of stamps passed to that person,
 - (ii) the unique reference numbers of those stamps,
 - (iii) the product type shown on those stamps, and
 - (iv) the name of the person to whom he passed the stamps (and, if different, his business name) and the address of that person’s residence or registered office and (if different) the address of that person’s principal place of business;
 - (d) if he is a person who affixes stamps to retail containers on behalf of another person, and that other person no longer requires the retail containers to which stamps have been affixed—
 - (i) the number of stamps affixed,
 - (ii) the unique reference numbers of those stamps,
 - (iii) the product type shown on those stamps, and
 - (iv) any brand or brands displayed on any label affixed, or to be affixed, to those retail containers;
 - (e) the number of loose stamps held, their unique reference numbers, and the product types shown on them;
 - (f) the number of loose stamps returned as required by regulation 16, their unique reference numbers, and the product types shown on them;
 - (g) for stamped retail containers of alcoholic liquor that he holds, the unique reference numbers of the stamps and any brand or brands displayed on any labels affixed to those containers;
 - (h) for each day that stamped retail containers of alcoholic liquor are removed from the tax warehouse in which the stamps were affixed—
 - (i) the number of stamped containers,
 - (ii) the unique reference numbers of the stamps, and
 - (iii) any brand or brands displayed on any label affixed to the retail containers; and
 - (i) if different from his principal place of business, the address of any premises at which he—
 - (i) holds duty stamps, or
 - (ii) affixes stamps to retail containers.
- (2) Without prejudice to regulations 22(3) and 24(2)(b), every person who obliterates or removes stamps from retail containers must ensure that his ordinary business records contain the following information for each day upon which he undertakes any of those activities —
- (a) the number of stamped containers,
 - (b) the unique reference numbers of the stamps,
 - (c) any brand or brands displayed on any label affixed to the retail containers, and
 - (d) whether there has been an excise duty point for any alcoholic liquor in those containers.
- (3) If type A stamps are, or are discovered to have been, lost, stolen, destroyed, or damaged, or stamped retail containers of alcoholic liquor are (before the excise duty point for the alcoholic liquor they contain) destroyed or damaged so as to be unmerchantable—
- (a) the number of stamps,
 - (b) the unique reference numbers of those stamps (or if it is impracticable to record them, the reason why it is impracticable together with any information that may help to identify the stamps concerned), and

(c) the product type shown on those stamps,
must be recorded in the ordinary business records of the person who had custody of those stamps or retail containers of alcoholic liquor.

Records relating to type B stamps

26.—(1) Without prejudice to regulation 22(3), every person who obliterates type B stamps or labels incorporating type B stamps, or removes those stamps or labels from retail containers, must ensure that his ordinary business records contain the following information for each day upon which he undertakes any of those activities—

- (a) the number of stamped containers,
- (b) the brand or brands displayed on the labels incorporating the stamps, and
- (c) whether there has been an excise duty point for the alcoholic liquor in those containers.

(2) If labels incorporating type B stamps are, or are discovered to have been, lost or stolen—

- (a) the number of labels,
- (b) the brand or brands displayed on those labels, and
- (c) the circumstances and details of the occurrence,

must be recorded in the ordinary business records of the person who had custody of those labels.

(3) If the medium containing the design specification for type B stamps is, or is discovered to have been, lost or stolen, the circumstances and details of the occurrence must be recorded in the ordinary business records of the person who had custody of it.

Other records relating to stamped retail containers

27. Any person who holds or moves stamped retail containers of alcoholic liquor, 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 alcoholic liquor that are stamped.

Preservation of records

28. A record made for the purposes of this Part must be preserved for a period of three years, starting on the day the record was made.

PART 6

EXCEPTIONS FROM REQUIREMENT THAT RETAIL CONTAINERS BE STAMPED

Registered mobile operators

29. A retail container of alcoholic liquor that is merchandise for the use of a registered mobile operator may be unstamped.

Export shops

30. Retail containers of alcoholic liquor that are for use in an export shop may be unstamped.

Compounders

31. Retail containers of alcoholic liquor that was produced on premises (not a tax warehouse) in respect of which a compounder made entry as required by regulation 4 of the Spirits (Rectifying, Compounding and Drawback) Regulations 1988 may be unstamped if—

- (a) the excise duty on the alcohol in the container is to be the subject of a claim for drawback because the container is to be exported, and
- (b) the compounder has complied with regulation 8(1) or, as the case may require, (2) of the Excise Goods (Drawback) Regulations 1995.

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

32.—(1) Retail containers of alcoholic liquor acquired by private individuals for their own use, and transported by them to the United Kingdom from places that are neither external territories nor third countries, may be unstamped.

(2) Retail containers of alcoholic liquor 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⁽²⁸⁾ may be unstamped.

(3) Retail containers of alcoholic liquor obtained by a person in an external territory or third country, 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 alcoholic liquor 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 alcoholic liquor—

- (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 alcoholic liquor exceeds any limit on quantity specified in the Order,
- (b) the alcoholic liquor is declared as required by section 78(1) of the Customs and Excise Management Act 1979⁽²⁹⁾, and
- (c) the excise duty on that alcoholic liquor is paid.

PART 7**MISCELLANEOUS****Notification of lost or stolen duty stamps or design specifications**

33.—(1) If type A stamps, labels incorporating type B stamps, or the medium containing the design specification for type B stamps, are, or are discovered to have been, lost or stolen the Commissioners must be notified by electronic communication sent by the end of the first business day following the day of the occurrence or its discovery.

(2) The notification must be given by the person who had custody of the stamps, labels or medium, and must include—

- (a) in the case of stamps or labels, the number of those stamps or labels;

⁽²⁸⁾ 1979 c. 3; section 13A(1) was inserted by the Finance Act 1989(c. 26), section 28.

⁽²⁹⁾ 1979 c. 2.

- (b) in the case of type A stamps, the unique reference numbers of the stamps and the product type shown on them;
- (c) in the case of labels, the brand or brands displayed on those labels and the size of the retail containers to which it was intended they should be affixed; and
- (d) in all cases, the date and time of the occurrence or its discovery.

Drawback of excise duty

34. For the purposes of any claim for drawback to which the Excise Goods (Drawback) Regulations 1995⁽³⁰⁾ apply, stamped retail containers of alcoholic liquor are not eligible goods unless the eligible claimant is a registered mobile operator.

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 Schedule 2A to the Alcoholic Liquor Duties Act 1979 if he is in possession of, transports or displays unstamped retail containers of alcoholic liquor that have been—

- (a) sold by retail by a registered mobile operator,
- (b) sold by retail in an export shop,
- (c) acquired by private individuals for their own use, and transported by them to the United Kingdom from places that are neither external territories nor third countries,
- (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 an external territory or a third country, imported into the United Kingdom by him, and to which paragraph (4) or paragraph (5) of regulation 32 applies.

Prohibition on passing on type A stamps

36. A registered person must not pass loose type A duty stamps to a person who is not authorized by these Regulations to obtain them.

Prohibition on passing on design specification for type B stamps

37. The design specification for type B stamps must not be passed to a person who is not authorized by these Regulations to incorporate type B stamps into labels.

Prohibition on refilling stamped retail containers

38.—(1) Subject to paragraphs (2) and (3), stamped retail containers must not be refilled with alcoholic liquor.

(2) A person who bottles alcoholic liquor on which excise duty has been paid may refill a stamped retail container supplied by the person to whose order the alcoholic liquor is being supplied provided that—

- (a) excise duty has been paid on the alcoholic liquor with which the container is refilled,

⁽³⁰⁾ Regulation 4 defines “eligible claimant” and “eligible goods”.

- (b) he affixes a new type A stamp to the container and complies with regulation 23 when he does so.
- (3) A private individual may refill a stamped retail container with alcoholic liquor—
 - (a) from another stamped retail container, or
 - (b) from a retail container that is not required to be stamped.

Amendment to the Excise Warehousing (Etc.) Regulations 1988

39. In the form of United Kingdom Internal Accompanying Document, set out in Schedule 4 to the Excise Warehousing (Etc.) Regulations 1988(**31**), at the end of the explanatory note to Box 18a insert—

“If alcohol or alcoholic beverages are stamped with duty stamps, a statement to this effect.”

David Varney

Steve Lamey

Two of the Commissioners for Her Majesty's
Revenue and Customs

1st February 2006

(31) S.I. 1988/809, amended by S.I. 2002/501; there are other amending instruments but none is relevant.

SCHEDULE

regulation 4

APPEARANCE OF DUTY STAMPS

A type A stamp:



A type B stamp:



EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations come into force on 22nd February 2006.

Purpose of the Regulations

These Regulations provide the machinery for administering duty stamps on alcoholic liquors that are intended for consumption in the UK. They regulate the circumstances in which alcoholic liquors are required to carry duty stamps, the form that a duty stamp must take, and related matters. A full regulatory impact assessment of duty stamps was published on 8 April 2004. An update to this document which assesses the effect of these Regulations on the costs to business was published in January 2006 and is available from:

HM Revenue & Customs

Duty Stamps Team

Excise and Stamp Taxes

3 West, Ralli Quays

3 Stanley Street

Salford

M60 9LA

The Regulations have been notified to the European Commission and the other member States in accordance with Directive [98/34/EC](#) of the European Parliament and of the Council (OJNo. L204, 21.7.1998, p.37) (as amended).

Content of the Regulations

Regulation 1 contains the citation and commencement.

Regulation 2 defines and makes provision for the interpretation of terms used in the Regulations.

Regulation 3 prescribes when retail containers of alcoholic liquor must bear a duty stamp and when they must not bear a duty stamp.

Regulation 4 specifies the design and appearance of the two types of duty stamp; type A, a freestanding stamp, and type B, a stamp incorporated into a label.

Regulation 5 requires certain conditions to be met in order to obtain a type A duty stamp.

Regulation 6 requires certain conditions to be met in order to obtain authority to affix type A duty stamps to retail containers of alcoholic liquor.

Regulation 7 requires certain conditions to be met in order to obtain authority to incorporate a type B duty stamp into a label that is intended to be affixed to a retail container of alcoholic liquor.

Regulation 8 requires certain conditions to be met in order to obtain authority to affix a label incorporating a type B duty stamp onto a retail container of alcoholic liquor.

Regulation 9 deals with the registration of a person who wishes to become registered in order to obtain type A duty stamps, incorporate a type B duty stamp into a label, or affix a label incorporating a stamp onto a bottle of alcoholic liquor. It specifies the information that is required in an application for registration and requires the Commissioners for Revenue and Customs (“the Commissioners”) to register any person who is not disqualified from registration and who provides the specified information.

Regulation 10 prescribes the circumstances in which a person is disqualified from being registered for duty stamps purposes.

Regulation 11 requires that a registered person notify the Commissioners, within 7 days, of any changes to the information provided in his application for registration.

Regulation 12 prescribes the circumstances in which a registered person will cease to be registered and requires the Commissioners to remove anyone who ceases to be registered from the register.

Regulation 13 makes provision for persons outside the UK to appoint a representative in the UK to register for duty stamps purposes on their behalf.

Regulation 14 prescribes the process for ordering and obtaining a type A duty stamp and the information to be provided at the time of ordering.

Regulation 15 specifies the action that a registered person or an occasional importer must take on receipt of type A stamps including when the number received is not in agreement with the order.

Regulation 16 prescribes the circumstances in which type A stamps must be returned to the registered person, the contractor appointed by the Commissioners, or the Commissioners.

Regulation 17 prescribes the process for ordering and obtaining the design specification of a type B duty stamp and the information to be provided at the time of ordering.

Regulation 18 specifies the action that a registered person must take on receipt of the design specification for type B stamps including where the number received is not in agreement with the order.

Regulation 19 specifies the premises where duty stamps and labels incorporating duty stamps may be affixed.

Regulation 20 prescribes the times when retail containers of alcoholic liquor must bear a duty stamp.

Regulation 21 prescribes when a duty stamp is a correct stamp for a retail container.

Regulation 22 specifies the action to be taken where stamps are incorrectly affixed to retail containers.

Regulation 23 regulates the affixing and positioning of duty stamps on retail containers.

Regulation 24 places a requirement on persons to allow an officer to be present when duty stamps, or labels incorporating duty stamps, are being affixed to retail containers. It also requires persons to notify the Commissioners if they intend to obliterate or remove duty stamps, or export retail containers of alcoholic liquor from which stamps have been removed or obliterated.

Regulation 25 prescribes the records that must be kept relating to type A stamps.

Regulation 26 prescribes the records that must be kept relating to type B stamps.

Regulation 27 requires anyone who holds or moves stamped retail containers of alcoholic liquor, who is not required to maintain records under regulation 25 or 26, to identify stamped retail containers in his records.

Regulation 28 prescribes how long the records required under regulations 25, 26 and 27 must be kept.

Regulation 29 allows merchandise for the use of registered mobile operators to be unstamped.

Regulation 30 allows retail containers of alcoholic liquor that are for use in an export shop to be unstamped.

Regulation 31 allows retail containers of alcoholic liquor produced by compounders to be unstamped if intended for exportation, provided that certain conditions are met.

Regulation 32 regulates the circumstances in which goods that are relieved from excise duty are not required to bear a duty stamp. It also provides for goods imported by travellers arriving from outside the EU to be unstamped.

Regulation 33 requires persons holding duty stamps, labels incorporating duty stamps, or the design of the type B stamp to notify the Commissioners in the event that duty stamps, labels or the design are lost or stolen. It also sets out the information that is to be provided in these circumstances.

Regulation 34 provides for goods bearing duty stamps not to be eligible goods for the purposes of the Excise Goods (Drawback) Regulations 1995, unless the claimant is a registered mobile operator.

Regulation 35 provides that a person is not guilty of any offence against paragraph 5 of Schedule 2A to the Alcoholic Liquor Duties Act 1979 (c. 4) (offences of possession, sale etc of unstamped containers) in relation to conduct that occurred before 1 January 2007, nor are persons guilty of such offences if, at any time, they are in possession of, transport or display unstamped retail containers that are exempted from the requirement to bear duty stamps by regulation 29, 30, or 32 of these Regulations.

Regulation 36 prohibits the passing on of type A stamps to anyone who is not authorized, by the regulations, to receive them.

Regulation 37 prohibits the passing on of the design specification for type B stamps to a person who is not authorized by the Regulations to incorporate those stamps into labels.

Regulation 38 prohibits the refilling of duty stamped retail containers with alcoholic liquor, except in certain specified circumstances.

Regulation 39 amends the Excise Warehousing (Etc.) Regulations 1988 (S.I.1988/809) to require box 18a of the United Kingdom Internal Accompanying Document for products subject to excise duty (W8) to include a suitable statement if the goods it is to accompany bear a duty stamp.