



## DUTY STAMPS REGULATIONS 2006

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Statutory Document No. 2006/0075

*Alcoholic Liquor Duties Act 1986***DUTY STAMPS REGULATIONS 2006<sup>1</sup>***Laid before Tynwald**25 April 2006**Coming into Operation:**1 March 2006*

In exercise of the powers conferred on the Treasury by section 94(2)(ga), 124A(1) and (2), and 134 of the Customs and Excise Management Act 1986<sup>1</sup>, and paragraphs 1, 3, 4 and 5 of Schedule 2A to the Alcoholic Liquor Duties Act 1986<sup>2</sup>, and of all others powers enabling it in that behalf, the following Regulations are hereby made:-.

**PART 1****PRELIMINARY****1 Citation and commencement**

These Regulations may be cited as the Duty Stamps Regulations 2006 and come into operation on 1<sup>st</sup> March 2006.

**2 Interpretation**

(1) In these Regulations —

“**alcoholic liquor**” means dutiable alcoholic liquor to which Schedule 2A to the Alcoholic Liquor Duties Act 1986 applies;

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

“**authorised warehousekeeper**”, subject to paragraph (4), has the meaning given in Article 4(a) of Council Directive 92/12/EEC<sup>3</sup>;

“**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;

<sup>1</sup> 1986 c.34

<sup>2</sup> 1986 c.35

<sup>3</sup> O.J. No. L.76, 23.3. 1992, p.1.

- “**business day**” has the meaning given in section 92 of the Bills Exchange Act 1883<sup>4</sup>;
- “**Commissioners**” means Her Majesty’s Commissioners for Revenue and Customs;
- “**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<sup>5</sup>;
- “**external territory**” means a place in a member State of which Council Directive 92/12/EEC does not apply, an EEA State, or a territory for those external relations the United Kingdom or other member State is responsible, and “**EEA State**” means a State that is a Contracting Party to the European Economic Agreement signed at Oporto on 2<sup>nd</sup> May 1992 as adjusted by the Protocol signed at Brussels on 17<sup>th</sup> March 1993;
- “**irregular stamper**” means a person, other than an occasional importer, who imports unstamped retail containers of alcoholic liquor into the Island and who is not authorised to hold dutiable alcoholic liquor on which excise duty had not been paid;
- “**merchandise**” has the meaning given in regulation 2(1) of the Excise Goods (Sales on Board Ships and Aircraft) Regulations 2000<sup>6</sup>;
- “**product type**” means one of the following descriptions of alcoholic liquor – “brandy”, “gin”, “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 1993<sup>7</sup>;
- “**REDS**” has the meaning given in regulation 2(1) of the Excise Goods (Holding, Movement, Warehousing and REDS) Regulations 1993;
- “**registered mobile operator**” has the meaning given in regulation 2(1) of the Excise Goods (Sales on Board Ships and Aircraft) Regulations 2000;
- “**registered owner**” has the meaning given in regulation 2 of the Warehousekeepers and Owners of Warehoused Goods Regulations 1999<sup>8</sup>;
- “**registered person**” means a persons who had been registered by the Treasury under regulation 9, and whose registration had not ceased by virtue of regulation 12;
- “**tax warehouse**” has the meaning given by Article 4(b) of Council Directive 92/12/EEC;

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<sup>4</sup> Vol. V, p.310.

<sup>5</sup> SD 172/00.

<sup>6</sup> SD 216/00.

<sup>7</sup> SD 95/93.

<sup>8</sup> SD 349/99.

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

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

“**unique registration number**” means the number determined by the Treasury 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 had been affixed in accordance with, the laws of the United Kingdom, or
- (b) it carries a label that has been affixed to the container, and the label incorporates a duty stamp of a type that complies with the laws of the United Kingdom.

(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 had been completely obscured by an indelible dye or ink, or
- (c) it has been completely covered by a label using as 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 authorised warehousekeeper.

A producers’ collective is a body or 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, recognised 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

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

- (1) Subject to this regulation, regulation 20, and to the exception 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 1<sup>st</sup> 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 their 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 by Island and the United Kingdom; but this does not apply to a retail container of alcoholic liquor exported by a private individual for their own use.
- (4) A retail container of alcoholic liquor that has been exposed for retail sale outside the Island and the United Kingdom 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 not use in an export shop.
- (7) In this regulation, “winery” has the meaning given in regulation 4 of the Wine and Made-Wine Regulations 1990<sup>9</sup>.

#### 4 Design and appearance

- (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 and Customs”,
  - (b) in the case of a type A stamp —

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<sup>9</sup> GC 91/90.

- (i) a unique alphanumeric reference determined by the Treasury or 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 Treasury or 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.**

##### **5 Conditions for obtaining type A stamps**

- (1) A person may not obtain a type A stamp unless they are authorised to do so by this regulation.
- (2) A registered person who is not a registered owner is authorised.
- (3) A registered person who is a registered owner is authorised if they are also an authorised warehousekeeper (or a person of equivalent status in an external territory), REDS, irregular stamper, compounder, a person who bottles alcoholic liquor in the Island, the holder of an excise licence under section 50(2) or 51(2) of the Alcoholic Liquor Duties Act 1986, or they do not have a fixed establishment in the Communities or an external territory and they carry on a trade or business that consists of or includes distilling, manufacturing, or bottling, alcoholic liquor.
- (4) An occasional importer is authorised to obtain type A stamps from the Treasury or the Commissioners, but is not authorised 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 authorised to obtain type A stamps from the appointed contractor is authorised to obtain stamps from that person.

- (6) A person is not authorised to obtain type A stamps from another person authorised 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).

## **6 Conditions for obtaining authority to affix type A stamps to retail containers**

- (1) A person may not affix a type A stamp to a retail container unless he is authorised to do so by this regulation.
- (2) A person authorised to obtain type A stamps is authorised to affix those stamps to retail containers.
- (3) A person who is not an occasional importer and who is authorised to obtain type A stamps may give another person authorisation to affix those stamps to retail container of alcoholic liquor on their behalf; but this is subject to regulation 5(6).

## **7 Conditions for obtaining approval to incorporate type B stamps into labels**

- (1) A person may not incorporate a type B stamp into a label unless they are —
  - (a) entitled to include in that label a brand required by regulation 4(6)(b), and
  - (b) authorised to incorporate a type B stamps into a label by paragraph (2), (3) or (4) of this regulation.
- (2) A registered person is authorised.
- (3) A person who intends, on behalf of a registered person, to incorporate type B stamps into labels printed for that registered person is authorised; but this is subject to that first person's particulars having been first notified to the Treasury 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 their behalf, that other person is authorised.

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

- (1) A person may not affix a label incorporating a type B stamp to a retail container unless authorised to do so by this regulation.
- (2) A registered person is authorised.
- (3) A person who intends, on behalf of a registered person, to affix labels incorporating type B stamps to retail containers is authorised; provided



that they obtain those labels from that registered person or a person acting on that registered person or a person acting on that registered person's behalf.

## 9 Registration

- (1) Every person who wishes to be registered must make application to the Treasury.
- (2) An application for registration must be made in writing using a form provided by the Treasury and must include the following information —
  - (a) the applicant's name and, if different, business name.
  - (b) the address of their residence or registered office and (if different) the address of their principal place of business,
  - (c) any registration number issued to them by the Treasury of the Commissioners for the purposes of value added tax,
  - (d) their legal status (e.g. individual, partnership, limited liability company, public limited company),
  - (e) the nature of their business (e.g. authorised warehousekeeper, REDS, registered owner, compounder, distiller, manufacturer, or bottler of alcoholic liquor),
  - (f) if they intend to act as a duty stamps representative —  
the name of their principal's business,  
the address of their principal's residence or registered office and (if different) the address of their principal place of business, and  
their principal's legal status,
  - (g) the number of type A stamps (if any) that they expect to obtain during the twelve months following the date of their application for registration,
  - (h) the number of type A stamps that they would have affixed to retail containers during the twelve months preceding the date of their application for registration had they been required to affix duty stamps to retail containers during that time,
  - (i) whether they seek authority to —
    - (i) incorporate type B stamps in labels, or
    - (ii) affix those labels to retail containers,or both, and if they intend to authorise another person to incorporate type B stamps in labels on their behalf, that person's name (and, if different, their 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<sup>10</sup>, as it has effect in the Isle of Man, they have been notified of an assessment to a penalty within the five years preceding the date of their application for registration, and that penalty was not withdrawn or quashed, the date that they were notified, the amount of the penalty, and the reason that they were liable to that penalty,
  - (k) if, in accordance with section 146(1) of the Customs and Excise Management Act 1986, they have had anything that was in their custody or under their control seized within the five years preceding the date of their 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 they are not disqualified from being registered.
- (3) A person who is not disqualified from being registered and who provides the information specified in paragraph (2) must be registered by the Treasury and provided with a unique registration number.

## 10 Disqualification from being registered

- (1) A person is disqualified from being registered if they have been convicted of a relevant offence or if —
- (a) in the case of a partnership, any individual partner, or
  - (b) in the case of a body corporate or limited liability company, 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 their conduct had made them liable to a relevant penalty or if —
- (a) in the case of a partnership, any individual partner's conduct made that partner liable to such a penalty, or
  - (b) in the case of a body corporate or limited liability company, the conduct of a director, senior manager, or other person having direction or control of the body, made that person liable to such a penalty.

For the purpose 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 they are an undischarged bankrupt (or has the equivalent status outside the Island).

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<sup>10</sup> c.9 of Parliament.

- (4) A person is disqualified from being registered if they have a fixed establishment within the Communities or an external territory, unless they are an authorised 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 Island, or the holder of an excise licence under section 50(2) or 51(2) of the Alcoholic Liquor Duties Act 1986.
- (5) A person is disqualified from being registered if they do not have a fixed establishment in the Communities or an external territory, unless they carry 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, as it has effect in the Isle of Man, they have been notified of an assessment to a penalty within the five years preceding the date of their application for registration, or at any time 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 they were notified of the assessment.

- (7) A relevant offence is —
- (a) an offence under any of the following provisions —
- section 17(1) and 23(1) of the Firearms Act 1947<sup>11</sup>;
  - section 1(1) of the Consumer Protection (Trade Description) Act 1970<sup>12</sup>;
  - section 1(1), 8(1), 9 (1), 10(1), 11(1), 15(1), 15A(1), 16(1), 17(1), 18(1), 19(1), and (2), 23(1), 24(1) and 24A(1) of the Theft Act 1981<sup>13</sup>;
  - sections 4(2) and (3), 5(2) and (3), 8, 9C(2) and 20 of the Misuse of Drugs Act 1976<sup>14</sup>;
  - sections 69(2), 101(3), 143(1), 175,(1), 176(1), 177(1), 178(1) and (2), and 178B of the Customs and Excise Management Act 1986;
  - section 16(1) of, and paragraphs 5(1) and 6(1) of Schedule 2A to, the Alcoholic Liquor Duties Act 1986;
  - section 13(3) and (4) of the Hydrocarbon Oil Duties Act 1986<sup>15</sup>;
  - sections 7G(4) and 7H(1) of the Tobacco Products Duty Act 1986<sup>16</sup>;
  - sections 1 to 9 of the Coinage Offences Act 1980<sup>17</sup>;

<sup>11</sup> Vol. XVI, p.586.

<sup>12</sup> Vol. XIX p.1521.

<sup>13</sup> 1981 c.21.

<sup>14</sup> 1976 c.21.

<sup>15</sup> 1986 c.38.

<sup>16</sup> 1986 c.39.

<sup>17</sup> 1980 c.8.

sections 1 to 12 of the Forgery Act 1952<sup>18</sup>;  
section 72(1), (3), (8), (10) and (11) of the Value Added Tax Act 1996<sup>19</sup>;  
section 92(1), (2) and (3) of the Trade Marks Act 1994<sup>20</sup>, as it has effect in the Isle of Man;  
sections 17A(1), 17B(1) and 17C(1) of the Criminal Justice Act 1990<sup>21</sup>;

- (b) conspiracy to commit any of the above offences.
- (8) A relevant penalty is a penalty that has been assessed and notified under Schedule 24 to the Finance Act 2007 (c.11. of Parliament as it has effect in the Island)<sup>22</sup> (penalties for errors) and that has not been withdrawn or quashed.<sup>2</sup>

## 11 Change in information notified in application for registration

When there is a change in the information a registered person provided in an application for registration, or in the information that they have since provided under this regulation, he must, within 7 days of that change, notify the Treasury in writing.

## 12 Cessation of registration

- (1) A registered person ceases to be registered if they —
- (a) request the Treasury to remove them from the register,
  - (b) become 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 their authority to incorporate duty stamps into labels, or
    - (iii) used their authority to affix such labels to retail containers.
- (2) The Treasury must remove a person who has ceased to be registered from the registry without delay.

## 13 Duty stamps representative

- (1) A person who —

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<sup>18</sup> Vol. XVIII, p.6.

<sup>19</sup> 1996 c.1.

<sup>20</sup> 1994 c.26 of Parliament.

<sup>21</sup> 1990 c.1.

<sup>22</sup> Schedule 24 was applied in the Island with modifications contained in Schedule 40 to the Finance Act 2008 (c.9 of Parliament), by SD 638/08.

- (a) is not authorised 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 incorporate a type B stamp to a retail container,
  - (b) does not have a fixed establishment in the Island, and
  - (c) wants to obtain type A stamps, incorporate type B stamps in labels, or (as the case may be) affix labels incorporating type B stamps to retail containers,
- must appoint a duty stamp representative.
- (2) Only a registered person who has a fixed establishment in the Island may be appointed as a duty stamps representative.
  - (3) A duty stamps representative has the rights, obligations and liabilities that their 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.

#### **14 Ordered and obtaining type A stamps**

- (1) To obtain type A stamps a registered person must place an order for those stamps with the appointed contractor.
- (2) The registered person must supply the following information to the appointed contractor when an order is placed —
  - (a) the registered person's 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 authorised warehousekeeper and the retail containers of alcoholic liquor were imported from an external territory or a third country,

the premise at which the retail containers of alcoholic liquor will be help 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 other person's name (and, if different, their 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 their identity by any reasonable means that the appointed contractor may require

- (3) The appointed contractor must refuse to supply type A stamps if they are 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, within 24 hours of placing an 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 the stamps should be delivered.
- (5) If —
  - (a) the duty stamp 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, 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 authorised warehousekeeper
  - (b) before the duty stamps are affixed to the retail containers of alcoholic liquor, those containers are removed from the premises specified in the 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, 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 Treasury 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 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 the occasional importer receives them.
- (9) Type A stamps ordered from the appointed contractor or the Treasury may only be delivered to the place of delivery specified in the order or amended order.

## 15 Receiving type A stamps

- (1) When duty stamps are delivered to a registered person, that person, or someone specifically authorised by them, must acknowledge receipt of those stamps —
- (a) by signing a form of acknowledgement that is proffered by the person delivering the 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 authorise another person to sign it.

- (2) When duty stamps are delivered to an occasional importer they must acknowledge receipt of those stamps —
- (a) by signing a form of acknowledgement that is proffered by the person delivering the 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 Treasury.

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 authorise another person to sign it.

- (3) When duty stamps are delivered to a registered person or occasional importer that person must check that the quality and product type of the stamps delivered is in conformity with the order that was placed.
- (4) If the duty stamps delivered to a registered person are not in conformity with the order that was placed, the registered person must, give to the appointed contractor by the end of the first business day following the date of receipt of the stamps, full particulars of the discrepancy between the stamps ordered and the stamps received.

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

## 16 Returning type A stamps

- (1) A registered person who —
- (a) ceases to be registered, or
  - (b) for any reason, no longer requires loose type A stamps that they hold,

must, without delay, return the loose type A stamps that they hold to the appointed contractor.

- (2) A person who —
- (a) obtained type A stamps from a registered person in order to affix them to a 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 they hold 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) the occasional importer 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,

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

## 17 Ordering and obtaining the design specification for type B stamps

- (1) To obtain the design specification for type B stamps a registered person must place an order for that specification with the appointed contractor.
- (2) The registered person must supply the following information to the appointed contractor when the order is placed —
- (a) the registered person's unique reference number,



- (b) the number of copies of the design specification required, and
  - (c) the place to which the design specification should be delivered,
- and the registered person must confirm their 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 they are not satisfied that the person who placed the order is the registered person to whom the unique reference number given in the order relates.
  - (4) The design specification for the 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 Treasury under regulation 9(2)(i) or regulation 11.

## **18 Receiving the design specification for type B stamps**

- (1) When the design specification for type B stamps is delivered to a registered person that person, or someone specifically authorised by the registered person, must acknowledge receipt of that specification –
  - (a) by signing a form of acknowledgement that is preferred 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 authorise 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 was placed.
- (3) If the number of copies of the design specification delivered to a registered person is not in conformity with the order that was placed then the registered person must give to the appointed contractor by the end of the first business day following the day of receipt of the specification full particulars of the discrepancy.

## PART 4

### AFFIXING DUTY STAMPS RETIAL CONTAINERS

#### 19 Premises where duty stamps etc. may be affixed

- (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 was placed with the Treasury by an occasional importer,
  - (d) if the registered person is –
    - (i) an irregular stamper,
    - (ii) a person who bottles alcoholic liquor in the Island, or
    - (iii) an authorised warehousekeeper and the retail container 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 that person made entry as required by regulation 4 of the Spirits (Rectifying, Compounding and Drawback) Regulations 1988<sup>23</sup>, 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 container is to be treated as including any substitute premises notified in accordance with regulation 14(5).

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<sup>23</sup> GC 328/88

## 20 Times at which a retail container must be stamped

- (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 Isle of Man and 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 authorised warehousekeeper on premises that are not a tax warehouse, that container must be stamped within 14 days of being imported into the Isle of Man and 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 Isle of Man and 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 it is removed from premises specified in regulation 19(1)9e), unless –
  - (i) the excise duty on the alcoholic liquor in the container is to 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<sup>24</sup>.
- (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 moved 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.

## 21 Correct duty stamps

- (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.

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<sup>24</sup> SD 315/95.

- (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.

## 22 Correct duty stamps: supplementary provisions

- (1) Where a person discovers that they have affixed a duty stamp, or label incorporating duty stamp, that is not the correct stamp for the retail container, they 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 for the person to immediately record in their 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 the end of that first business day following the second step, to provide the Treasury with the information that has been recorded in the person's 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 for the purposes of the second step must be preserved for a period of three years, starting on the day the record was made.

## 23 Affixing duty stamps to retail containers

- (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 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 what 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 the 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.

## **24 Notification and attendance of officers**

- (1) A person authorised 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) they have give the Treasury not less than two clear business days' notice of the date and time when, and the address of the place at which, they intend to obliterate or remove that stamp or destroy that container, and
  - (b) in the case of a type A stamp, they make a record of the unique reference number of that stamp in their 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 they have given the Treasury not less than two clear business days' notice of their intention to export that container.
- (4) Any record made for the purpose of this regulation must be preserved for a period of three years, starting on the day the record was made.

## **PART 5**

### **RECORDS**

## **25 Records relating to type A stamps**

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

- (a) for every stamp or batch of stamps they receive —
  - (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 they affix 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 they pass stamps to another person for that person to affix to retail containers on their behalf, for each day that they do 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 the stamps were passed (and , if different, their business name) and the address of that person's residence or registered office and (if different) the address of that person's principle place of business;
- (d) If 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 number 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 they hold, the unique reference number 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 the person's principal place of business, the address of any premises at which they —
  - (i) hold duty stamps, or
  - (ii) affix stamps to retain 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 their ordinary business records contain the following information for each day upon which they undertake any of those actives —
  - (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 the stamps or retail containers of alcoholic liquor.

## 26 Records relating to type B stamps

- (1) Without prejudice to regulations 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 their ordinary business records contain the following information for each day upon which they undertake 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.

### **27 Other records relating to stamped retail containers**

Any person who holds or moves stamped retail containers of alcoholic liquor, and is not required to keep records under regulations 25 or, or the case may require, regulation 25, must ensure that their ordinary business records identify retail containers of alcoholic liquor that are stamped.

### **28 Preservation of records**

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**

### **29 Registered mobile operators**

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

### **30 Export shops**

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

### **31 Compounders**

Retail container of alcoholic liquor that was produced on premises (not a tax warehouse) in respect of which a compounder has 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 be, (2) of the Excise Goods (Drawback) Regulations 1995.

### **32 Diplomats and other persons enjoying immunities and privileges, and travellers from outside the Isle of Man and the United Kingdom**

- (1) Retail containers of alcoholic liquor acquired by private individuals for their own use, and transported by them to the Island from places that are neither external territories or 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 11B(1) of the Customs and Excise Duties (General Reliefs) Act 1986<sup>25</sup> may be unstamped.
- (3) Retail containers of alcoholic liquor obtained by a person in an external territory or third country, and imported into the Island by that person, may be unstamped if paragraph (4) or (5) apply.
- (4) This paragraph applies if relief from excise duty on that alcoholic liquor is afforded by an order made under section 11(1) of the Customs and Excise (General Reliefs) Act 1986.
- (5) This paragraph applies if relief from excise duty on that alcoholic liquor —
  - (a) would have been afforded by an order made under section 11(1) of the Customs and Excise (General Reliefs) Act 1986, but for the fact that the quality of that alcoholic liquor exceeds any limit on quality specified in the order,
  - (b) alcoholic liquor is declared as required by section 79(1) of the Customs and Excise Management Act 1986, and
  - (c) the excise duty on that alcoholic liquor is paid

## **PART 7**

### **MISCELLANEOUS**

### **33 Notification of lost or stolen duty stamps or design specifications**

- (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 Treasury must be notified by the end of the first business day following the day of the occurrences or its discovery.

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<sup>25</sup> 1986 c.40.

- (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;
  - (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.

### **34 Drawback of excise duty**

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

### **35 Offence of possession, sale etc. of unstamped containers**

- (1) A person does not commit an offence under paragraph 5(1) of Schedule 2A to the Alcoholic Liquor Duties Act 1986 in relation to any conduct that took place before 1<sup>st</sup> January 2007
- (2) A person does not commit an offence under paragraph 5(1) of Schedule 2A to the Alcoholic Liquor Duties Act 1986 if they are in possession of, transports or displays unstamped retail containers of alcohol 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 the other Island and United Kingdom from places that are neither external territories nor third countries,
  - (d) afforded relief from excise duty by order made under section 11B(1) of the Customs and Excise Duties (General Reliefs) Act 1986, or
  - (e) obtained by a person in an external territory or a third country, imported into the Island by that person, and to which paragraph (4) or (5) of regulation 32 applies.

### **36 Prohibition on passing on type A stamps**

A registered person must not pass loose type A stamps to a person who is not authorised by those Regulations to obtain them.

**37 Prohibition on passing on design specification for type B stamps**

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

**38 Prohibition on refilling stamped retail containers**

- (1) Subject to paragraphs (2) and (3), stamped retail containers must not be refilled with alcoholic liquor.
- (2) A person who bottle alcoholic liquor on which excise duty has been paid may refill a stamped retail container supplied by a 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, and
  - (b) they affix a new type A stamp to the container and complies with regulation 23 when they do 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.

**39 Amendment to the Excise Warehousing (Etc.) Regulations 1988**

In the form of United Kingdom Internal Accompanying Document, set out in Schedule 4 to the Excise Warehousing (Etc.) Regulations 1988, 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. ■

**MADE 1<sup>ST</sup> MARCH 2006**



**SCHEDULE**  
**APPEARANCE OF DUTY STAMPS**

**A type A stamp**



**A type B stamp**



## ENDNOTES

### Table of Endnote References

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<sup>1</sup> The format of this legislation has been changed as provided for under section 75 of, and paragraph 2 of Schedule 1 to, the Legislation Act 2015. The changes have been approved by the Attorney General after consultation with the Clerk of Tynwald as required by section 76 of the Legislation Act 2015.

<sup>2</sup> Para (8) substituted by SD249/09.