

## STATUTORY INSTRUMENTS

# 2006 No. 202

## The Duty Stamps Regulations 2006

### PART 3

#### OBTAINING AND RETURNING DUTY STAMPS ETC

##### 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 <sup>F1</sup>... who is authorized to obtain type A stamps may give another person authorization to affix those stamps to retail containers of [<sup>F2</sup>alcoholic product] on his behalf; but this is subject to regulation 5(6).

##### Textual Amendments

- F1** Words in [reg. 6\(3\)](#) omitted (31.12.2020) by virtue of [The Excise Duties \(Miscellaneous Amendments\) \(EU Exit\) \(No. 2\) Regulations 2019 \(S.I. 2019/15\)](#), [regs. 1, 11](#) (with [reg. 23](#)) (as amended by [S.I. 2020/1494](#), [regs. 1, 4](#)); [S.I. 2020/1640](#), [reg. 2](#), [Sch.](#)
- F2** Words in Regulations substituted (31.7.2023) by [The Finance \(No. 2\) Act 2023, Part 2 \(Alcohol Duty\) \(Appointed Day, Savings, Consequential Amendments and Transitional Provisions\) Regulations 2023 \(S.I. 2023/884\)](#), [Sch. para. 10\(9\)](#) (with [Sch. para. 10\(10\)](#))

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

- C1** Regulations, as they had effect immediately before IP completion day, continued (with modifications) (N.I.) (31.12.2020) with respect to excise goods by [The Excise Duties \(Northern Ireland Miscellaneous Modifications and Amendments\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1559\)](#), [regs. 1\(1\), 97](#)
- C2** [Reg. 6](#) modified (N.I.) by [S.I. 2020/1559](#), [reg. 97\(2\)\(ab\)](#) (as substituted (13.2.2023) by [The Excise Duties and Value Added Tax \(Northern Ireland\) \(Miscellaneous Modifications and Amendments\) Regulations 2023 \(S.I. 2023/64\)](#), [reg. 1\(2\)](#), [Sch. 2 para. 40\(b\)](#))

**Changes to legislation:**

There are currently no known outstanding effects for the The Duty Stamps Regulations 2006, Section 6.