



Notification Number: 2005/380/UK

The Duty Stamps Regulations 2005

Date received : 25/07/2005
End of Standstill : 26/10/2005 (26/01/2006)
Issue of comments by : Commission
Issue of detailed opinion by : France

Message

Message 001

Communication from the Commission - SG(2005) D/51712
Directive 98/34/EC

Notificación - Oznámení - Notifikation - Notifizierung - Teavitamine - Γνωστοποίηση - Notification - Notification -
Notifica - Pieteikums - Pranešimas - Bejelentés - Notifika - Kennisgeving - Zawiadomienie - Notificação -
Hlášenie-Obvestilo - Ilmoitus - Anmälan : 2005/0380/UK.

No abre el plazo - Nezahtuje odklady - Fristerne indledes ikke - Kein Fristbeginn - Viivituste perioodi ei avata -
Καμμία έναρξη προθεσμίας - Does not open the delays - N'ouvre pas de délais - Non fa decorrere la mora -
Neietekmē atlikšanu - Atidėjimai nepradedami - Nem nyitja meg a késések - Ma' jiftaħ il-perijodi ta' dawmien
- Geen termijnbegin - Nie otwiera opóźnień - Nao inicia o prazo - Neotvorí oneskorenia - Ne uvaja zamud -
Määräaika ei ala tästä - Inleder ingen frist.

(MSG: 200501712.EN)

1. Structured Information Line

MSG 001 IND 2005 0380 UK EN 26-10-2005 25-07-2005 UK NOTIF 26-10-2005

2. Member State

United Kingdom

3. Department Responsible

Department of Trade and Industry: Standards and Technical Regulations Directorate

3. Originating Department

HM Revenue & Customs

4. Notification Number

2005/0380/UK – X00M



5. Title

The Duty Stamps Regulations 2005

6. Products Concerned

Retail containers with a capacity of 35 centilitres or more, containing spirits, or wine or made wine, with a strength of 30% abv or more which are intended for sale in the UK.

7. Notification Under Another Act

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8. Main Content

The draft regulations set out the framework for the operation of duty stamps for spirits in the UK. They lay down the design and physical appearance of the two types of duty stamps which business will be able to use. They also prescribe who in the UK, elsewhere in the EU and outside the EU is able to register, for duty stamps purposes and the circumstances under which registration will be refused or revoked. The procedures for ordering and obtaining duty stamps are described. The regulations also specify who is able to affix duty stamps to retail containers, as are the places where, and times when duty stamps may be affixed. In addition, the regulations lay down the circumstances where spirits are not required to bear a duty stamp and where they must not bear a stamp. The regulations also set out the record keeping requirements and obligations on businesses to notify Her Majesty's Revenue and Customs of certain of their actions with regard to duty stamps.

The UK will fulfil its obligation under Article 12 of Directive 98/34/EC when these regulations are officially published

9. Brief Statement of Grounds

Spirits fraud costs the UK Government an estimated £250 million in lost revenue annually. Duty stamps are a key element of the Government's wider alcohol strategy, which has been set up to tackle this problem. The absence of a duty stamp on bottles of spirits held by retailers in the UK will indicate that duty has not been paid on those goods.

Article 21 of Council Directive 92/12/EEC allows member states to introduce tax markings or national identification marks for fiscal purposes, provided that the markings are made available to warehousekeepers in other EU Member States, and provided that the markings do not create obstacles to the free movement of products subject to excise duty.

10. Reference Documents - Basic Texts

a. An explanatory note to the regulations and a detailed description of how the duty stamps scheme will operate.

11. Invocation of the Emergency Procedure

No

12. Grounds for the Emergency

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13. Confidentiality

No

14. Fiscal measures

No

15. Impact assessment

There is currently no up-to-date RIA available. An RIA was completed to accompany the primary legislation, but this will be updated to reflect the scheme now provided for by the draft regulations.

16. TBT and SPS aspects

TBT Aspect

Yes

SPS Aspect

No

The draft is not a sanitary or phytosanitary measure in the sense of Annex A of the SPS Agreement.

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