



SPIRITS DUTY PAID TAX STAMPS

New regulations have been introduced which will affect purchasing and sale patterns of all spirits in the run up to Christmas trading. From **1 October**, all bottles of spirits and made wine of above 30% abv – this excludes coolers and sprits based drinks such as Bacardi Breezer – will be required to carry a tax stamp to show that UK duty has been paid.

From a retail perspective, it will be an offence to hold or sell unmarked product from **1 January 2007**, with a fine of up to £5,000 and a possible ban on selling alcohol for 6 months if caught. The offence is also a relevant offence under the Licensing Act and has implications for personal and premises licence. Retailers need to start taking action now to avoid falling foul of the law from January.

- **Don't accept unmarked stock:** although there will be legitimate unmarked stock in circulation which entered the supply chain before 1 October, it is safest to have a policy of only accepting marked stock from now. Make sure your staff are aware of this. Stamps will be on the bottles so it may be necessary to open and check cases before accepting delivery.

- **Do a stock take:** if you have unmarked stock on the premises after 1 January it will be a defence to prove it was purchased before 1 October. Go through your cellar, find and trace all product currently on the premises and get the paperwork in order – find and keep purchase orders and precise stock records to hand

- **Manage your stock:** if you can't establish a paper trail for unmarked stock, make sure it is sold before 1 January. Make sure staff are aware of which product to push through the business as a matter of urgency. Managed operators may wish to move unmarked, undocumented stock around their estate.

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Ealing, 1 November 2006