



Contents

Disqualification criteria	2
Relevant offences	3
About the business	4
UK businesses	5
Non-UK businesses	6
Type of stamp	6
Businesses incorporating Duty Stamps into labels	7
Additional information	8
Duty Stamps representatives	9
Declaration	10
Putting things right	11

Please read these notes before you fill in form DS1 'Duty Stamps Application to register'. They give you advice to help you answer the questions correctly. You will need to sign a declaration which states that the business is not disqualified from registration. You will commit an offence if this statement is untrue.

i Further help

VAT Helpline
Phone **0300 200 3700**
International
+44 2920 501 261

Use capital letters and write clearly in black ink. Failure to complete all the boxes and include all the information may delay processing your application.

Who should complete form DS1

The person who completes this form should be a suitable representative of the business wishing to register for Duty Stamps purposes.

The Duty Stamps scheme applies to products with an alcohol by volume of 30% or more, in bottle sizes of 35cl or more. If you deal only with products that do not fall within these boundaries, you do not need to complete this form. There are also other exceptions to the requirement for products to bear Duty Stamps. You may wish to read Notice DS5 'UK Duty Stamps Scheme' which provides more detail of the scheme.

The type of business wishing to register for Duty Stamps purposes should be one of those listed on form DS1 page 1, box 15. If it is not one of these types of businesses, it may not be eligible for registration. If you are unsure you should phone the VAT Helpline on 0300 200 3700 (+44 2920 501 261 outside the UK). For more information about Duty Stamps, go to www.gov.uk and search for 'duty stamps'.

Further help

VAT Helpline
Phone 0300 200 3700
International
+44 2920 501 261

Disqualification criteria

A business is disqualified from registration for Duty Stamps purposes if any of the following apply:

- the person applying for registration has a status of undischarged bankrupt (or has an equivalent status overseas), or a debt relief order has been made in respect of that person (or has an equivalent status overseas)
- the business applying for registration, or in the case of a corporate body applying for registration, a director, senior manager, or other person having the direction or control of that corporate body, or a partner, in the case of a partnership applying for registration, has an unspent criminal conviction for a relevant offence (relevant offences are listed on page 3)
- the business applying for registration is based in the UK but is not already registered with HMRC under an existing registration requirement – that is not already any of the following:
 - an authorised warehousekeeper
 - a registered owner of goods in warehouse
 - a compounder
 - a holder of an excise licence to produce wine or made-wine
 - is not registering for the purposes of importing product which is required to bear a UK duty stamp from outside the UK
 - is not registering for the purposes of bottling or rebottling product which is required to bear a UK duty stamp
- the business applying for registration is, or is acting as a UK Duty Stamps representative for, a business that is based in a country outside the UK which does not carry on a trade or business that consists of, or includes, the distilling, manufacturing, or bottling of product which is required to bear a UK Duty Stamp
- the business applying for registration has been issued with an excise civil penalty in the previous five years which has not been paid, quashed or withdrawn.

If you have any queries relating to the disqualification criteria, you should contact the VAT Helpline.

Relevant offences

For relevant offences see the table below.

- a. the common law offence of cheating the public revenue
- b. an offence under any of the following provisions:
 - section 1(1) and 5(1) of the Firearms Act 1968
 - section 1(1) of the Trade Descriptions Act 1968 (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
 - sections 4(2) and (3), 5(2) and (3), 8, and 20 of the Misuse of Drugs Act 1971
 - 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
 - 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
 - sections 8G(4) and 8H(1) of the Tobacco Products Duty Act 1979
 - except for sections 18 and 19, any section of the Forgery and Counterfeiting Act 1981
 - section 19(2) of the Criminal Justice (International Co-operation) Act 1990
 - section 72(1), (3), (8), (10), and (11) of the Value Added Tax Act 1994
 - section 92(1), (2), and (3) of the Trade Marks Act 1994
 - sections 327(1), 328(1), and 329(1) of the Proceeds of Crime Act 2002 and
 - section 144 of the Licensing Act 2003
- c. conspiracy to commit any of the above offences.

Further help

VAT Helpline

Phone 0300 200 3700

International

+44 2920 501 261

About the business

Box 1 Business name

If the business applying for registration for duty stamps purposes is a sole proprietor, give their full names. Do not use initials.

If the business is a partnership, give the name of the principal partner and the name of any other partners on the continuation sheet at appendix A.

If the business is a limited company, give the company name.

Box 2 Trading name

Give the trading name of the business if it is different from the name given in box 1. Otherwise leave the box blank.

Box 3 Address of registered office or residence

If the business is based in the UK, give the address of the business's registered office, or if this is not relevant, the address of residence.

If the business is based outside the UK, give the address of the business's registered office or address of residence.

Box 4 Address of principal place of business

Give the address of the business's principal place of business – this is the place where the day to day work of the business is carried on and managed. If this is the same address as the one you have given in box 3, you may leave this box blank.

Box 5 Business phone number

This should be the number where the Duty Stamps Services team can contact the business if necessary. Include the area code and country code, if applicable.

Box 6 Business fax number

This should be the number where HMRC or the contractor can fax information to the business if necessary. Include the dialling code and overseas code if applicable. If the business applying for registration does not have a fax machine, leave this box blank.

Box 7 Website address

Put the website address of the business applying for registration, if it has one. If it does not, leave this box blank.

Box 8 Email address

Put the email address of the business applying for registration. Please make sure that the address is accurate and includes all the characters, (for example dots and hyphens) in the right case (in other words letters in lower or upper case).

Box 9 Legal status of your business

Put an X in one box only. If sole proprietor, partnership, or corporate body do not apply, put an X in the 'other' category and specify the relevant legal status.

Further help

VAT Helpline
Phone 0300 200 3700
International
+44 2920 501 261

Box 10 Incorporation number

You only need to complete this box if you have selected 'corporate body' in box 9. This number can be found on the business's Certificate of Incorporation.

Box 11 Date of incorporation

You only need to complete this box if you have selected 'corporate body' in box 9. This date can be found on the business's Certificate of Incorporation.

Box 12 Country of incorporation

You only need to complete this box if you have selected 'corporate body' in box 9. This information can be found on the business's Certificate of Incorporation.

Box 13 UK VAT Registration Number

If applicable, this number will have been issued by the Commissioners of HMRC for the purposes of Value Added Tax and can be found on the business's VAT registration certificate. If the business applying for registration is not registered for UK VAT, you should leave this box blank.

Box 14 Excise ID number

This is the number that will have been issued to the business for UK Excise purposes, and should appear on its Excise registration certificate or approval documentation. If the business is based in a country outside of the UK, neither number may be applicable, in which case you may leave this box blank.

Box 15 Nature of business

UK businesses

You should select all the boxes that apply. The following definitions apply.

- **Authorised warehousekeeper:** a person authorised by HMRC to produce, process, hold, receive and dispatch products in duty suspension in the course of his/her business.
- **Bottler of duty-paid spirits:** someone who is not registered and whose business activities involve the bottling, or rebottling, of product on which excise duty has already been paid in the UK for example, someone who rebottles duty paid spirits into presentation packaging.
- **Compounder:** someone who holds an excise license as a compounder under S18 (2) of the Alcoholic Liquor Duties Act 1979.
- **Holder of Excise license to produce wine or made-wine:** someone who holds an excise licence to produce wine or made-wine under section 54(2) or 55(2) of the Alcoholic Liquor Duties Act 1979.
- **Other importer:** a person, who imports unstamped retail containers of product to which the duty stamps scheme applies into the UK and who is not authorised to hold those products in duty suspension.
- **Owner of goods in warehouse:** as defined by regulation 2 of the Warehousekeepers and Owners of Warehoused Goods Regulations 1999.

Further help

VAT Helpline
Phone 0300 200 3700
International
+44 2920 501 261

Non-UK businesses

You should select all the boxes that apply. If the business applying for registration is based in a country outside of the UK, it may register to acquire duty stamps provided that it carries on a trade or business that consists of or includes distilling, manufacturing, or bottling product which is required to bear UK duty stamps in accordance with Schedule 2A of the Alcoholic Liquor Duties Act 1979.

Type of stamp

Box 16 Do you seek authority to obtain freestanding Duty Stamps?

Select the 'Yes' box if you think you will want to order the freestanding format of the duty stamp (Type A). If you have only recorded 'owner of goods in warehouse' in box 15, you must not select the 'Yes' option here, as the business will not be authorised to obtain the freestanding format of the duty stamps. Please refer to Notice DS5 'UK Duty Stamps Scheme' for further information.

Box 17 How many freestanding Duty Stamps do you expect to obtain during the 12 months following the date of your application for registration?

You should complete this box so that HMRC and the appointed contractor can estimate the number of freestanding duty stamps the business expects to order over the course of the year following registration.

The estimate should be based on the number of stamps the business expects to order over the 12 month period from when it first starts to use freestanding stamps.

Box 18 If you had been required to obtain freestanding Duty Stamps in the 12 months preceding the date of application, how many would you have affixed to retail containers during that time?

You should complete this box assuming that the business was required to affix Duty Stamps in the 12 months preceding the date of this application.

Box 19 Do you seek authority to incorporate Duty Stamps into labels?

You may select this box even if you have selected box 16. You should also select this box if someone else will be incorporating the Duty Stamp into bottle labels on behalf of the business applying for registration.

Box 20 Do you intend to authorise another business to incorporate Duty Stamps into labels on your behalf?

Select the 'Yes' box if the business applying for registration will be authorising someone else to incorporate Type B stamps into label on their behalf. This means that they will be passing the design for the label stamp onto someone else to incorporate stamps into their labels. You should then complete 'Business incorporating Duty Stamps into labels' of this form.

If the business applying for registration will not be authorising someone else to do this work, select the 'No' box and go straight to 'Additional information'.

Businesses incorporating Duty Stamps into labels

Box 21 Business name

You should put here the full name of the person who will be using the label stamp design specification to incorporate Type B duty stamps into labels on behalf of the business applying for registration. In many cases, this will be the business's existing label printer.

If the business who is incorporating the stamps into labels is a sole proprietor, give their full names. Do not use initials. If the business is a partnership, give the trading name.

If the business is a limited company, give the company name.

If more than one person will be carrying out this role, for example for different products, use the continuation sheet at appendix B to provide the details.

Box 22 Trading name

Write the trading name of the business that is incorporating Type B duty stamps into labels on behalf of the business applying for registration only if it is different from the details given in box 21. Otherwise leave this box blank.

Box 23 Address of registered office or residence

If the business who is incorporating stamps into labels on behalf of the business applying for registration is based in the UK, give the address of that business's registered office, or if this is not relevant, the address of residence.

If the business that is incorporating stamps into labels is based outside the UK, give the address of that business's registered office or address of residence.

Box 24 Address of principal place of business

Give the principal place of business address for the business that is incorporating Type B stamps into labels – this is the place where they carry on and manage their day to day business. If this is the same address as the one you have given in box 23, you may leave this box blank.

Box 25 Business phone number

This should be the number where HMRC or their appointed contractor can contact the person incorporating stamps into labels if necessary. Include the dialling code and overseas code, if applicable.

Additional information

Box 26 Have you been notified of an assessment to a civil penalty in the last five years?

Select 'Yes' if the business has been notified of an assessment to a penalty in accordance with Section 13(1) of the Finance Act 1994 (Assessments to penalties) within the five years preceding the date of this application. Otherwise select 'No', and go to box 28.

Box 27 If 'Yes' were all such penalties subsequently paid, withdrawn or quashed?

Select 'Yes' if all of those penalties were subsequently paid, withdrawn or quashed. If at least one penalty was not subsequently paid, withdrawn or quashed, you must select 'No' and provide the following details on the continuation sheet at appendix C.

For each penalty:

- the date that the penalty was notified
- the amount of the penalty
- the reason why the penalty was issued, for example failure to keep correct records as prescribed by the regulations.

This information will be contained on form EX601 'Officer's Assessment/Civil Penalty Excise' that was issued when the business was notified of the penalty.

Box 28 Have you had anything that was in your custody or under your control seized in the last five years?

Select 'Yes' if the business applying for registration had anything that was in its custody or under its control seized at any point during the five years preceding the date of this application in accordance with section 139(1) of the Customs and Excise Management Act 1979. Otherwise select 'No', and go to 'Duty Stamps representatives' of this form.

Box 29 If 'Yes' were all items subsequently returned to you?

Select 'Yes' if all of these items were subsequently returned to the business and go to 'Duty Stamps representatives' of this form. Select 'No' if some of the items were not subsequently returned, and provide the following details on the continuation sheet at appendix C.

For each seizure:

- the date that the item was seized
- the nature of the items seized
- the reason that the item was seized, for example, goods prohibited from importation.

This information will be contained on form C156 'Seizure Information Notice' or the Notice of Seizure that was issued to the business.

Duty Stamps representatives

Box 30 Do you intend to act as a Duty Stamps representative?

Select the 'Yes' box if the business applying for registration will be acting as a UK representative for Duty Stamps purposes for a business based outside of the UK. You will then need to provide details of the overseas principal they are representing in boxes 30 to 38. If the business applying for registration will not be acting as a duty stamps representative, select 'No' and go to 'Declaration'.

If you have selected 'Yes', and the business applying for registration is acting on behalf of more than one principal, you should provide details of all the principals on the continuation sheet at appendix D.

Box 31 Principal's full name

If the overseas principal (which the business applying for registration will be representing) is a sole proprietor, give their full name. Do not use initials.

If the principal is a partnership, give the trading name.

If the principal is a limited company, give the company name.

Box 32 Principal's trading name

Write the trading name of the overseas Principal only if it is different from the name given in box 31. Otherwise leave the box blank.

Box 33 Principal's address of registered office or residence

Give the address of their registered office or residence.

Box 34 Principal's address of place of business

Give the address of the overseas business's principal place of business – this is the place where they carry on and manage their day to day business.

If this address is the same as the one you have given in box 32, you may leave this box blank.

Box 35 Principal's phone number

Include the area code and country code of the overseas principal.

Box 36 Principal's website address

Complete this box if the overseas principal has a website address. If not, leave this box blank.

Box 38 Principal's legal status

Select one box only to confirm the legal status of the overseas principal.

i Further help

VAT Helpline
Phone **0300 200 3700**
International
+44 2920 501 261

Box 39 Principal's nature of business

You should put an X in all the boxes that apply. A business may only act as a duty stamps representative for a principal based outside of the UK if that principal carries on a trade or business that consists of or includes distilling, manufacturing, or bottling products which are required to bear UK duty stamps in accordance with Schedule 2A of Alcoholic Liquor Duties Act 1979.

Declaration

Box 40 Full name

Give your name here as the person who has completed the form.

Box 41 Capacity in which signed

You should provide your status within the business that is applying for registration for duty stamps purposes. You should hold a position of responsibility within the business or be an authorised signatory of the business, for example, the sole proprietor, partner, director, company secretary, or other authorised official.

Box 42 Contact phone number

You should provide your phone details in case we need to contact you. Include the dialling code, and overseas code, if applicable.

Box 43 Signature

You must only sign the DS1 'Duty Stamps Application to register' if the business applying for registration is not disqualified from registration for duty stamps purposes. The information in this form and in Notice DS5 'UK Duty Stamps Scheme' will help you ascertain this. You must read and understand this information before you sign the application form. If you need any help with this or any other part of the form you should contact the VAT Helpline on 0300 200 3700.

If you sign the form and HMRC subsequently discovers that the business is disqualified from registration, its registration for duty stamps purposes will be cancelled.

You must only sign the form if all the information you have provided is true and complete.

If any of the information you have provided on this form changes after you have submitted it to HMRC, you should tell us within seven days of that change. This includes whether the business subsequently becomes disqualified from registration.

Box 44 Date

Put the date that you signed the completed form.

i Please remember
that you must advise
us if any of the
information in this
application changes

Putting things right

If you are unhappy with HMRC's services, please contact the person or office you have been dealing with. They will try to put things right.

If you are still unhappy, find out how to complain to HMRC by going to www.gov.uk and search for 'complain to HMRC'.