
**Security and resilience — Authenticity,
integrity and trust for products
and documents — Guidelines for
the content, security, issuance and
examination of excise tax stamps**

*Sécurité et résilience — Authenticité, intégrité et confiance pour
les produits et les documents — Lignes directrices relatives au
contenu, à la sécurité, à l'émission et à l'examen des timbres fiscaux
représentatifs de droits d'accise*

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Contents

Page

Foreword	v
Introduction	vi
1 Scope	1
2 Normative references	1
3 Terms and definitions	1
4 Process overview	3
5 Identify and consult stakeholders	4
6 Functions of a tax stamp	5
6.1 Overview	5
6.2 Core function — Revenue collection	5
6.3 Tracking, tracing and monitoring	5
6.4 Possible additional functions	6
7 Procurement process	6
7.1 Preliminaries	6
7.2 Request for proposal	7
7.3 Selection of suppliers	8
7.4 Rights	8
8 Tax stamp construction	9
8.1 Overview	9
8.2 Design, size and position	9
8.3 Authentication features	10
8.4 Tamper evidence	11
8.5 Substrates	11
8.6 Printing, inks and coatings	11
8.6.1 Printing method	11
8.6.2 Print and ink security features	12
8.7 Adhesives	12
8.8 Direct marking	13
9 Finishing and application of tax stamps	14
10 Tax stamp supply and distribution security	14
10.1 Production security	14
10.2 Distribution, issuance and activation security	15
10.2.1 General	15
10.2.2 Issuance	15
10.2.3 Activation	16
10.3 Procedures for unused or damaged tax stamps	16
11 Serialization and unique identifiers	17
11.1 Serialization of tax stamps	17
11.2 UID formats	17
12 Examination of tax stamps	18
12.1 Levels of examination	18
12.2 Means of authentication	18
12.2.1 Characteristics	18
12.2.2 Smartphones	19
12.3 Forensic analysis	19
13 Monitoring and assessment	20
13.1 General	20
13.2 Fit-for-purpose testing	20
13.3 Quality control and compliance	21

Annex A (informative) Request for proposal	22
Annex B (informative) Design and construction	24
Annex C (informative) Substrate materials	25
Annex D (informative) Comparison of substrate-based tax stamps and direct marking	26
Annex E (informative) Authentication features	28
Annex F (informative) Examples of printing techniques	33
Annex G (informative) Authentication tools and usage	34
Bibliography	35

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Foreword

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Introduction

The purpose of this document is to assist tax authorities to enhance compliance with excise tax regulations by implementing new, or improving existing, excise tax stamps and associated issuance systems. This document provides guidance for tax stamp procurement, construction, security, issuance and examination.

As an indirect tax, excise duties are an effective way for national, state or provincial governments to raise revenue. As they are most commonly applied to tobacco and alcoholic consumer products they also serve the purpose of discouraging consumption of these health-endangering products. Several countries, however, are extending the use of excise taxes and therefore tax stamps to other fast-moving consumer goods (FMCG), such as soft drinks, entertainment software and more. As the range of taxed goods expands, it becomes more important that tax stamps match best practice in the field.

Because consumers often seek to buy cheaper, un-taxed or under-taxed goods, the supply of such goods attracts criminal activity with the goal of tax avoidance, often leading to products that may be dangerous to consumer health.

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