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## **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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ISO copyright office  
CP 401 • Ch. de Blandonnet 8  
CH-1214 Vernier, Geneva  
Phone: +41 22 749 01 11  
Fax: +41 22 749 09 47  
Email: [copyright@iso.org](mailto:copyright@iso.org)  
Website: [www.iso.org](http://www.iso.org)

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## Foreword

ISO (the International Organization for Standardization) is a worldwide federation of national standards bodies (ISO member bodies). The work of preparing International Standards is normally carried out through ISO technical committees. Each member body interested in a subject for which a technical committee has been established has the right to be represented on that committee. International organizations, governmental and non-governmental, in liaison with ISO, also take part in the work. ISO collaborates closely with the International Electrotechnical Commission (IEC) on all matters of electrotechnical standardization.

The procedures used to develop this document and those intended for its further maintenance are described in the ISO/IEC Directives, Part 1. In particular, the different approval criteria needed for the different types of ISO documents should be noted. This document was drafted in accordance with the editorial rules of the ISO/IEC Directives, Part 2 (see [www.iso.org/directives](http://www.iso.org/directives)).

Attention is drawn to the possibility that some of the elements of this document may be the subject of patent rights. ISO shall not be held responsible for identifying any or all such patent rights. Details of any patent rights identified during the development of the document will be in the Introduction and/or on the ISO list of patent declarations received (see [www.iso.org/patents](http://www.iso.org/patents)).

Any trade name used in this document is information given for the convenience of users and does not constitute an endorsement.

For an explanation of the voluntary nature of standards, the meaning of ISO specific terms and expressions related to conformity assessment, as well as information about ISO's adherence to the World Trade Organization (WTO) principles in the Technical Barriers to Trade (TBT) see [www.iso.org/iso/foreword.html](http://www.iso.org/iso/foreword.html).

This document was prepared by Technical Committee ISO/TC 292, *Security and resilience*.

Any feedback or questions on this document should be directed to the user's national standards body. A complete listing of these bodies can be found at [www.iso.org/members.html](http://www.iso.org/members.html).

## 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.