
**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
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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).

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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.

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.

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.

Preview

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

1 Scope

This document gives guidelines for the content, security, issuance and examination of physical tax stamps and marks used to indicate that the required excise duty or other applicable taxes identified with an item have been paid and to signify that the item is legitimately on the intended market.

Specifically, this document gives guidance on:

- defining the functions of a tax stamp;
- identifying and consulting with stakeholders;
- planning the procurement process and selection of suppliers;
- the design and construction of tax stamps;
- the overt and covert security features that provide protection of the tax stamp;
- the finishing and application processes for the tax stamp;
- security of the tax stamp supply chain;
- serialization and unique identifier (UID) codes for tax stamps;
- examination of tax stamps;
- monitoring and assessing tax stamp performance.

This document is applicable only to tax stamps that are physical in nature and apparent to the human senses of sight (with the aid of a revealing tool if necessary) or touch, applied to a consumer good or its packaging and which allow material authentication. When the term “authentication” is used in this document, it refers only to the authentication of the tax stamp, not to the product on which the tax stamp is affixed.

This document does not apply to systems or procedures that an issuing authority has in place to control and monitor its excise revenue collection, except by reference to them where they have an impact on the design or specification of tax stamps.

2 Normative references

The following documents are referred to in the text in such a way that some or all of their content constitutes requirements of this document. For dated references, only the edition cited applies. For undated references, the latest edition of the referenced document (including any amendments) applies.

ISO 22300, *Security and resilience — Vocabulary*

3 Terms and definitions

For the purposes of this document, the terms and definitions given in ISO 22300 and the following apply.

ISO and IEC maintain terminological databases for use in standardization at the following addresses:

- ISO Online browsing platform: available at <https://www.iso.org/obp>
- IEC Electropedia: available at <http://www.electropedia.org/>

3.1

activation

stage in production or use of a *tax stamp* (3.11) when *applicable taxes* (3.4) become due

Note 1 to entry: Activation of the *unique identifier* (3.14), if used, can be separate from activation of the tax stamp.

3.2

adhesive

chemical mixture that bonds two materials together

Note 1 to entry: “Adhesive” can also be referred to as “glue”.

Note 2 to entry: It can be enabled by heat, pressure or chemistry.

3.3

alteration

intentional attempt to change an authentic item or the data contained within or on an item by chemical, abrasive or other techniques

Note 1 to entry: In this document, an “item” is a *tax stamp* (3.11).

3.4

applicable tax

excise and other revenue tax on products as defined within national, state, provincial or local law

3.5

authentication

process of corroborating an entity or attributes with a specified or understood level of assurance

Note 1 to entry: In this document, an “entity” is a *tax stamp* (3.11).

Note 2 to entry: The phrase “specified or understood level of assurance” acknowledges that it is impossible to achieve absolute certainty in authenticating any item. The degree of certainty varies with the type of authentication solutions used, the training and motivation of the examiner and the equipment available to them. For example, the level of authentication assurance achieved is very different between a consumer and a forensic laboratory.

3.6

direct marking

applying a *tax stamp* (3.11) directly onto the product container through the use of laser marking or printing with inks or other markers that adhere to the material of the container

3.7

illicit product

taxable consumer product made available to the market to avoid the payment of all or part of the due *applicable taxes* (3.4)

Note 1 to entry: As part of the risk assessment, *tax authorities* (3.10) should refer to legislation and regulations in their jurisdictions to ascertain what qualifies as an illicit product.

Note 2 to entry: Illicit products could include illegally manufactured, adulterated, re-filled, smuggled or illegal re-imported products.

3.8

substrate

material that a *tax stamp* (3.11) is made of when it is produced away from the site of the *tax stamp applier* (3.12)

3.9**tamper evident**

ability to reveal that an item has been compromised

Note 1 to entry: In this document, an “item” refers to a *tax stamp* (3.11).

3.10**tax authority**

government (national, provincial, state or local) agency that has responsibility for the collection of *applicable taxes* (3.4) and for the specification and design of *tax stamps* (3.11)

Note 1 to entry: The tax authority might be an independent agency or part of customs, the ministry of finance or other revenue authority.

3.11**tax stamp**

visible stamp, label or mark placed on certain types of consumer goods to show that the applicable excise tax has been paid

Note 1 to entry: It can be in the form of a label, closure seal, indicia or mark applied to the product, the package or container of the taxable item.

Note 2 to entry: Tax stamps are a tool within a government’s system for the collection and protection of *applicable taxes* (3.4).

Note 3 to entry: *Substrate* (3.8)-based tax stamps are also referred to as “tax seals” and “tax banderols” (sometimes spelled “banderoles”).

3.12**tax stamp applier**

entity that applies a *tax stamp* (3.11) to a taxable product

Note 1 to entry: The application can be done by *direct marking* (3.6) or by applying a *substrate* (3.8)-based tax stamp.

Note 2 to entry: A tax stamp applier is usually a manufacturer, packager or importer of a taxable product or products, or a tax stamp supplier that is also responsible for reporting the application of the tax stamp to the *tax authority* (3.10), with information about the product it is affixed to if and when required by the tax authority.

3.13**tax stamp stakeholder**

entity with a stake in the implementation, enforcement and use of a *tax stamp* (3.11) system

3.14**unique identifier****UID**

code that represents a single and specific set of attributes that are related to an object or class of objects during its life within a particular domain and scope of an object identification system

Note 1 to entry: ISO 22300 defines “object” and “identification”.

4 Process overview

The tax authority should regularly review its tax stamp programmes, including security, legislation and enforcement, to identify any weaknesses in the tax stamp itself or in the procedures for production, issuance, activation, application and examination. The tax authority should have a standby tax stamp design that can quickly be put into production in the event that this review or enforcement activity reveals fraudulent production or use of the tax stamps in use.

NOTE Issuing a new tax stamp design is the quickest way to make fraudulent tax stamps obsolete.

[Figure 1](#) summarizes the process recommended in this document.

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