

# ISO 22382:2018 (E)

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

---

### Contents

	Foreword
	Introduction
1	Scope
2	Normative references
3	Terms and definitions
4	Process overview
5	Identify and consult stakeholders
6	Functions of a tax stamp
6.1	Overview
6.2	Core function — Revenue collection
6.3	Tracking, tracing and monitoring
6.4	Possible additional functions
7	Procurement process
7.1	Preliminaries
7.2	Request for proposal
7.3	Selection of suppliers
7.4	Rights
8	Tax stamp construction
8.1	Overview
8.2	Design, size and position
8.3	Authentication features
8.4	Tamper evidence
8.5	Substrates
8.6	Printing, inks and coatings
8.6.1	Printing method
8.6.2	Print and ink security features
8.7	Adhesives
8.8	Direct marking
9	Finishing and application of tax stamps
10	Tax stamp supply and distribution security
10.1	Production security
10.2	Distribution, issuance and activation security
10.2.1	General
10.2.2	Issuance
10.2.3	Activation
10.3	Procedures for unused or damaged tax stamps
11	Serialization and unique identifiers
11.1	Serialization of tax stamps
11.2	UID formats

- 12 Examination of tax stamps**
  - 12.1 Levels of examination**
  - 12.2 Means of authentication**
    - 12.2.1 Characteristics**
    - 12.2.2 Smartphones**
  - 12.3 Forensic analysis**
- 13 Monitoring and assessment**
  - 13.1 General**
  - 13.2 Fit-for-purpose testing**
  - 13.3 Quality control and compliance**
- Annex A (informative) Request for proposal**
- Annex B (informative) Design and construction**
- Annex C (informative) Substrate materials**
  - C.1 Paper substrates**
  - C.2 Synthetic substrates**
    - C.2.1 Synthetic papers**
    - C.2.2 Polymer substrates and films**
    - C.2.3 Laminates**
  - C.3 Tamper evidence**
- Annex D (informative) Comparison of substrate-based tax stamps and direct marking**
- Annex E (informative) Authentication features**
  - E.1 General**
  - E.2 Overt authentication features**
  - E.3 Graphic features**
    - E.3.1 General**
    - E.3.2 Holograms**
    - E.3.3 Other optical effects**
  - E.4 Covert authentication features**
    - E.4.1 General**
    - E.4.2 Graphic features**
    - E.4.3 Holograms and other DOVIDs**
    - E.4.4 Taggants**
    - E.4.5 Unique material pattern**
    - E.4.6 Copy-sensitive codes**
- Annex F (informative) Examples of printing techniques**
- Annex G (informative) Authentication tools and usage**

Page count: 35