



# Tobacco Products Duty Act 1979

## 1979 CHAPTER 7

### [<sup>F1</sup>8N Exemptions from requirement for approval

- (1) The Commissioners may by regulations provide that section 8L(1) does not apply in relation to a person (an “exempt person”) who—
  - (a) carries on any controlled activity, or a controlled activity of a specified description, and
  - (b) meets the conditions (if any) specified by or under the regulations.
- (2) The regulations may require an exempt person to comply with specified requirements or restrictions relating to the carrying on of a controlled activity.
- (3) The regulations may, in particular—
  - (a) specify the maximum quantity of raw tobacco that may be involved in a controlled activity carried on by an exempt person;
  - (b) require an exempt person to keep records relating to the activity.]

#### Textual Amendments

- F1** Ss. 8K-8U inserted (6.12.2016 except for the insertion of s. 8L(1), 1.4.2017 in so far as not already in force) by [Finance Act 2016 \(c. 24\), s. 179\(1\)\(5\)](#); [S.I. 2016/1171, reg. 2\(2\)\(3\)](#)

**Changes to legislation:**

There are currently no known outstanding effects for the Tobacco Products Duty Act 1979, Section 8N.