



# Tobacco Products Duty Act 1979

## 1979 CHAPTER 7

### [<sup>F1</sup>6A Anti-forestalling notices in connection with anticipated alteration of rate of duty

- (1) If the Commissioners consider that an alteration to a rate of duty charged under section 2 on tobacco products may be made (whether under section 6 or otherwise), they may publish a notice under this section (an “anti-forestalling notice”).
- (2) An anti-forestalling notice—
  - (a) must specify a period of up to 3 months (“the controlled period”),
  - (b) may impose such restrictions (“anti-forestalling restrictions”), as to the quantities of the tobacco products that may during the controlled period be removed for home use, as the Commissioners consider to be reasonable for the purpose of protecting the public revenue,
  - (c) may make provision for, and in connection with, the controlled period coming to an end early (including provision modifying an anti-forestalling restriction in such circumstances),
  - (d) may make provision for the removal of tobacco products for home use to be disregarded for the purposes of one or more anti-forestalling restrictions in certain circumstances, and
  - (e) may make different provision for different cases.
- (3) The anti-forestalling restrictions that may be imposed include, in particular—
  - (a) restrictions as to the total quantity of the tobacco products, or of the tobacco products of a particular description, that may, during the controlled period, be removed for home use, and
  - (b) restrictions as to the quantity of the tobacco products, or the tobacco products of a particular description, that may be removed for home use during any month, or any period of two weeks, in the controlled period.

This is subject to subsections (4) and (5).

- (4) An anti-forestalling notice may not restrict a person, during the controlled period, to removing for home use a total quantity of the tobacco products, or of the tobacco products of a particular description, that is less than 80% of—

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*Changes to legislation: There are currently no known outstanding effects for the Tobacco Products Duty Act 1979, Section 6A. (See end of Document for details)*

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where—

TPY is the total quantity of the tobacco products, or (as the case may be) of the tobacco products of a particular description, removed for home use by the person in the period of 12 months ending with the third month before the month in which the controlled period begins, and

DCP is the number of days in the controlled period.

- (5) An anti-forestalling notice may not restrict a person, in any month of the controlled period, to removing for home use less than 30% of the total quantity of the tobacco products, or of the tobacco products of a particular description, that could, under the anti-forestalling restrictions imposed by the notice, be removed for home use during the whole controlled period.
- (6) If, before the end of the controlled period, it appears to the Commissioners that the rate of duty—
  - (a) will not be altered during the controlled period, but
  - (b) may be altered within a month of the end of the controlled period,
 the Commissioners may publish an extension notice.
- (7) An extension notice may—
  - (a) extend the controlled period by up to one month, and
  - (b) in accordance with subsections (2) to (5), make such other modifications of the anti-forestalling notice as the Commissioners think appropriate in consequence of the extension.
- (8) The Commissioners may vary or revoke an anti-forestalling notice—
  - (a) as it applies generally, or
  - (b) if the Commissioners consider that exceptional circumstances justify doing so, in relation to a particular person.
- (9) This section does not affect the Commissioners' powers—
  - (a) under section 128 of the Customs and Excise Management Act 1979 (restriction of delivery of goods), or
  - (b) to make regulations under section 7 of this Act in relation to periods specified under that section of that Act.]

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**Textual Amendments**

**F1** Ss. 6A, 6B inserted (26.3.2015) by [Finance Act 2015 \(c. 11\), s. 56](#)

**Changes to legislation:**

There are currently no known outstanding effects for the Tobacco Products Duty Act 1979, Section 6A.