



Tobacco Products Duty Act 1979

1979 CHAPTER 7

[^{F1}8C Fiscal mark regulations.

- (1) The Commissioners may make provision by regulations—
 - (a) requiring the carrying of fiscal marks by tobacco products to which fiscal marking applies, and
 - (b) as to such matters relating to fiscal marks as appear to the Commissioners to be necessary or expedient.
- (2) In this Act “ fiscal mark ” means a mark carried by tobacco products indicating all or any of the following—
 - (a) that excise duty has been paid on the products;
 - (b) the rate at which excise duty was paid on the products;
 - (c) the amount of excise duty paid on the products;
 - (d) when excise duty was paid on the products;
 - (e) that sale of the products—
 - (i) is only permissible on dates ascertainable from the mark;
 - (ii) is not permissible after (or on or after) a date so ascertainable;
 - (iii) is not permissible before (or before or on) a date so ascertainable.
- (3) Regulations under this section may, in particular, make provision about—
 - (a) the contents of a fiscal mark;
 - (b) the appearance of a fiscal mark;
 - (c) in the case of tobacco products that have more than one layer of packaging, which of the layers is (or are) to carry a fiscal mark;
 - (d) the positioning of a fiscal mark on the packaging of any tobacco products;
 - (e) when tobacco products are required to carry a fiscal mark.
- (4) Regulations under this section may make different provision for different cases.]

Textual Amendments

F1 Ss. 8A-8J inserted (28.7.2000) by 2000 c. 17, s. 14

Changes to legislation:

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