



Tobacco Products Duty Act 1979

1979 CHAPTER 7

[^{F1}8JA Tracing and security: regulations

- (1) The Commissioners may by regulations—
 - (a) establish, and make provision about the operation of, a traceability system for tobacco products;
 - (b) require security features to be applied to tobacco products.
- (2) For the purposes of subsection (1)—
 - (a) a traceability system for tobacco products means a system under which the movements of tobacco products are recorded;
 - (b) security features applied to tobacco products are features that a unit pack, or the packaging containing more than one unit pack, of tobacco products must carry for the purpose of enabling the identification of the products and the verification of their authenticity.
- (3) Tracing and security regulations may (among other things)—
 - (a) require a unit pack, or the packaging containing more than one unit pack, of tobacco products to be marked with a unique code;
 - (b) confer functions on the Commissioners or other persons (including functions involving the exercise of a discretion);
 - (c) make provision by reference to things set out (whether by the Commissioners or other persons) in a notice given in accordance with the regulations;
 - (d) specify technical standards (including by making provision under paragraph (c));
 - (e) make provision about the processing of data (including provision about the recording, transmission, storing and accessing of data);
 - (f) impose, or enable the imposition of, restrictions or requirements on persons of a specified description;
 - (g) provide for the imposition of sanctions for failure to comply with such restrictions or requirements (see section 8JB);
 - (h) provide for appeals from, and reviews of, decisions taken under the regulations.

Changes to legislation: There are currently no known outstanding effects for the Tobacco Products Duty Act 1979, Section 8JA. (See end of Document for details)

- (4) Regulations under subsection (3)(f) may, in particular—
- (a) specify, or provide for the specification of, equipment or other material for use in connection with a restriction or requirement imposed by or under the regulations;
 - (b) require persons of a specified description to provide such equipment or material to other persons of a specified description for specified purposes;
 - (c) make provision about the way in which such equipment or material is to be provided, including how any costs are to be met by persons providing or receiving it.
- (5) Tracing and security regulations may—
- (a) make provision generally in relation to tobacco products or only in relation to specified descriptions of tobacco products;
 - (b) make different provision for different areas;
 - (c) make provision by supplementing or otherwise amending relevant existing law;
 - (d) revoke relevant existing law.
- (6) The power to make regulations under this section is exercisable only where the Commissioners consider that doing so would facilitate the administration, collection or enforcement of the duty charged under section 2.
- (7) In this section and sections 8JB and 8JC—
- “relevant existing law” means—
- (a) Chapter 2 of Part 1 of the Finance Act 1994 (customs and excise: appeals and penalties);
 - (b) the Tribunal Procedure (First-tier Tribunal) (Tax Chamber) Rules 2009 (S.I. 2009/273);
 - (c) the Standardised Packaging of Tobacco Products Regulations 2015 (S.I. 2015/829);
 - (d) [Commission Delegated Regulation \(EU\) 2018/573](#) of 15 December 2017 on key elements of data storage contracts to be concluded as part of a traceability system for tobacco products;
 - (e) [Commission Implementing Regulation \(EU\) 2018/574](#) of 15 December 2017 on technical standards for the establishment and operation of a traceability system for tobacco products;
 - (f) [Commission Implementing Decision \(EU\) 2018/576](#) of 15 December 2017 on technical standards for security features applied to tobacco products;
 - (g) the Tobacco Products (Traceability and Security Features) Regulations 2019 (S.I. 2019/594);
- “specified” means specified by or under tracing and security regulations;
- “traceability system for tobacco products” has the meaning given in subsection (2)(a);
- “tracing and security regulations” means regulations under subsection (1);
- “unit pack” means the smallest individual packaging in which a tobacco product is, or is intended to be, presented for sale to a consumer (but not including any transparent wrapper).]

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Textual Amendments

F1 Ss. 8JA-8JC inserted (24.2.2022) by Finance Act 2022 (c. 3), s. 93(2)

Changes to legislation:

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