



Tobacco Products Duty Act 1979

1979 CHAPTER 7

[^{F1}8U **Raw tobacco: application of Customs and Excise Management Act 1979**

The Commissioners may by regulations provide that specified provisions of the Customs and Excise Management Act 1979 apply (with or without modification)—

- (a) in relation to persons who carry on controlled activities as they apply in relation to revenue traders whose trade or business relates to tobacco products, and
- (b) in relation to raw tobacco as they apply in relation to tobacco products.]

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 8U.