



Finance (No. 2) Act 2017

2017 CHAPTER 32

PART 2

INDIRECT TAXES

47 Tobacco products manufacturing machinery: licensing scheme

(1) After section 8U of TPDA 1979 insert—

“8V Tobacco products manufacturing machinery: licensing scheme

- (1) In this section “tobacco products manufacturing machinery” means machinery that is designed primarily for use for the purpose of (or for purposes including) manufacturing tobacco products.
- (2) The Commissioners may by regulations—
 - (a) prohibit a person from purchasing, acquiring, owning or being in possession of, or carrying out other specified activities in respect of, an item of tobacco products manufacturing machinery, except in accordance with a licence granted under the regulations;
 - (b) provide that if a person contravenes the prohibition in relation to an item of tobacco products manufacturing machinery, the machinery is liable to forfeiture.
- (3) The regulations may provide that the prohibition does not apply—
 - (a) in relation to persons, or items of tobacco products manufacturing machinery, of a specified description;
 - (b) in specified circumstances.
- (4) Regulations under this section may include provision—
 - (a) imposing obligations on licensed persons;
 - (b) for a licensed person who fails to comply with a condition or restriction of a licence, or with an obligation imposed by the

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- regulations, to be liable to a penalty of the amount for the time being specified in section 9(2)(b) of the Finance Act 1994;
- (c) for exceptions from liability to a penalty under the regulations;
 - (d) for the assessment and recovery of a penalty, including provision for two or more contraventions to be treated as a single contravention for the purposes of assessment;
 - (e) for the Commissioners, if they think it right because of special circumstances, to remit, reduce (including reduce to nil) or stay a penalty, or agree a compromise in relation to proceedings for a penalty;
 - (f) about reviews by the Commissioners, or by an officer of Revenue and Customs, of decisions in connection with licensing and the imposition of penalties under the regulations and about appeals against those decisions (which may include provision for specified decisions of the Commissioners to be treated as if they were listed in section 13A(2) of, or Schedule 5 to, the Finance Act 1994);
 - (g) for the Customs and Excise Management Act 1979 to have effect in relation to licensed persons as it has effect in relation to revenue traders, subject to such modifications as may be specified in the regulations.
- (5) The Commissioners may, by or under regulations under this section, make provision—
- (a) regulating the grant of licences, including provision about the circumstances in which a licence may be granted and the requirements to be met by or in relation to the applicant (which may include a requirement that the applicant is a fit and proper person to hold a licence);
 - (b) about the form, manner and content of an application for or in respect of a licence;
 - (c) for licences to be subject to specified conditions or restrictions;
 - (d) regulating the variation or revocation of a licence, or of any condition or restriction to which a licence is subject;
 - (e) about the renewal, surrender or transfer of a licence;
 - (f) for communications by or with the Commissioners in connection with a licence to be made electronically;
 - (g) as to the arrangements for licensing bodies corporate which are members of the same group (as defined in the regulations);
 - (h) for members of a group to be jointly and severally liable for any penalties imposed under the regulations.”
- (2) In section 9 of TPDA 1979 (regulations), in subsection (1A), for “or 8U” substitute “, 8U or 8V”.

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