
STATUTORY INSTRUMENTS

1993 No. 2167

CUSTOMS AND EXCISE

The Tobacco Products (Amendment) Regulations 1993

Made - - - - *10th August 1993*
Laid before Parliament *9th September 1993*
Coming into force - - *30th September 1993*

The Commissioners of Customs and Excise, in exercise of the powers conferred on them by section 7(1) of the Tobacco Products Duty Act 1979(1) and section 118A of the Customs and Excise Management Act 1979(2), and of all other powers enabling them in that behalf, hereby make the following Regulations:

1. These Regulations may be cited as the Tobacco Products (Amendment) Regulations 1993 and shall come into force on 30th September 1993.
2. The Tobacco Products Regulations 1979(3) shall be amended as follows.
3. In regulation 3 the following definitions shall be inserted—
 - (a) after the definition of “duty”—

““electronic removal” has the meaning given in regulation 16A below;”;
 - (b) after the definition of “recycling”—

““removal” includes electronic removal;”.
4. After regulation 16 there shall be inserted the following regulation—

“Electronic removal

16A.—(1) Where tobacco products are held in any registered store to which this regulation applies they shall be deemed to have been removed therefrom at the time of their electronic removal or, if earlier, at the time they are actually removed.

(2) This regulation applies to registered stores in respect of which the records relating to removal are kept by means of a computer or other electronic system approved by the Commissioners; and the Commissioners may at any time revoke such approval upon giving fourteen days' notice in writing.

(1) 1979 c. 7; section 10(3) applies the definition of “the Commissioners” in section 1(1) of the Customs and Excise Management Act 1979 (c. 2).
(2) 1979 c. 2; section 118A was inserted by the Finance Act 1991 (c. 31), section 12 and Schedule 5.
(3) S.I. 1979/904; relevant amending instrument is S.I. 1990/544.

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

(3) The occupier of any registered store where electronic removal may take place shall keep such records as may be specified in a notice published by the Commissioners and not withdrawn by a further notice.

(4) Electronic removal shall mean the making of an entry in the records specified in accordance with paragraph (3) above which identifies the tobacco product which is the subject of that entry as having been removed from that store for the purpose of these Regulations notwithstanding that it remains in that store.

(5) Any entry made in accordance with paragraph (4) above may not be cancelled, amended or altered.

(6) Where the electronic removal of any tobacco product takes place on a day upon which an increase in the rate of duty chargeable on that product takes effect, then if that removal takes place after 11.59 am on that day, the time of removal shall be deemed to be the time at which that increase takes effect.”.

New King’s Beam House 22 Upper Ground
London SE1 9PJ
10th August 1993

Leonard Harris
Commissioner of Customs and Excise

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations, which come into effect on 30th September 1993, amend the Tobacco Products Regulations 1979 (S.I.1979/904) by introducing the concept of “electronic removal”.

The effect of this is to:

- (1) allow, in suitably approved registered stores, tobacco products to be cleared to home use on payment of tobacco products duty without physically leaving the registered store,
- (2) permit the continued storage of such duty paid tobacco products within the registered store.