
STATUTORY INSTRUMENTS

2001 No. 1712

CUSTOMS AND EXCISE

The Tobacco Products Regulations 2001

Made - - - - *8th May 2001*
Laid before Parliament *8th May 2001*
Coming into force - - *1st June 2001*

The Commissioners of Customs and Excise, in exercise of the powers conferred upon them by sections 93(1), (2)(a), (c) and (d), and (3), 100G and 100H, 118A(1) and (2) and 127A of the Customs and Excise Management Act 1979^{M1}, sections 2(2), 7(1) and (1A), 8B, 8C and 8G of the Tobacco Products Duty Act 1979^{M2}, sections 1 and 2 of the Finance (No. 2) Act 1992^{M3} and of all other powers enabling them in that behalf, hereby make the following regulations:

Marginal Citations

- M1** 1979 c. 2; [section 1\(1\)](#) defines “the Commissioners”, “excise duty point”, “excise warehouse”, “importer”, “registered excise dealer and shipper”, “registered excise dealers and shippers regulations”, “revenue trader”, “shipment”, “stores” and “warehoused” and cognate expressions; [section 93\(2\)\(a\)](#) was amended by the [Finance Act 1981 \(c. 35\)](#), [Schedule 8](#), paragraph 2; [section 93\(1\)](#) and (3) was amended by the Finance (No. 2) Act 1992(c. 48), Schedule 2, paragraph 2; [sections 100G](#) and [100H](#) were inserted by the [Finance Act 1991 \(c. 31\)](#), [Schedule 4](#); [section 100H](#) was amended by the Finance (No. 2) Act 1992, Schedule 1, paragraph 6 and Schedule 2, paragraph 4; [section 118A](#) was inserted by the Finance Act 1991, Schedule 5; [section 127A](#) was inserted by the [Finance Act 1983 \(c. 28\)](#), [section 6](#) and amended by the Finance (No. 2) Act 1992, Schedule 1, paragraph 7.
- M2** 1979 c. 7; [sections 2\(2\)](#) and [7\(1\)](#) were amended by, and [section 7\(1A\)](#) was inserted by the [Finance Act 2000 \(c. 17\)](#), [section 15](#); [sections 8B](#), [8C](#) and [8G](#) were inserted by the Finance Act 2000, section 14; [section 8C\(2\)](#) defines “fiscal mark”; [section 10\(1\)](#) defines “hand-rolling tobacco” and “tobacco products”; [section 10\(3\)](#) applies the definitions in [section 1\(1\)](#) of the [Customs and Excise Management Act 1979 \(c. 2\)](#).
- M3** 1992 c. 48; [section 2](#) was amended by the [Finance Act 1998 \(c. 36\)](#), [Schedule 2](#), paragraph 6 and by the [Finance Act 1999 \(c. 16\)](#), [section 11](#).

Changes to legislation:

There are outstanding changes not yet made by the legislation.gov.uk editorial team to The Tobacco Products Regulations 2001. Any changes that have already been made by the team appear in the content and are referenced with annotations.

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Changes and effects yet to be applied to the whole Instrument associated Parts and Chapters:

- Blanket amendment words substituted by [S.I. 2011/1043 art. 3-68-10](#)

Whole provisions yet to be inserted into this Instrument (including any effects on those provisions):

- Sch. para. 11 substituted by [S.I. 2008/954 art. 51](#)
- reg. 17(6) inserted by [S.I. 2010/593 Sch. 2 para. 15\(3\)\(ii\)](#)
- reg. 17(6) omitted by [S.I. 2019/13 reg. 41\(3\)](#)
- reg. 23(1)(aa) omitted by [S.I. 2020/1412 reg. 12\(2\)\(a\)](#)
- reg. 23(1A)(b) words inserted by [S.I. 2020/1412 reg. 12\(2\)\(b\)](#)
- reg. 23(2B) inserted by [S.I. 2013/2720 reg. 3](#)
- reg. 25(2A) inserted by [S.I. 2020/1412 reg. 12\(3\)](#)
- reg 26A added by [S.I. 2006/1787 reg 3](#)
- regs 29 - 31 added by [S.I. 2006/2368 reg 4](#)