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STATUTORY INSTRUMENTS

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**2001 No. 1712**

**CUSTOMS AND EXCISE**

**The Tobacco Products Regulations 2001**

<i>Made</i>	- - - -	<i>8th May 2001</i>
<i>Laid before Parliament</i>		<i>8th May 2001</i>
<i>Coming into force</i>	- -	<i>1st June 2001</i>

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(1), sections 2(2), 7(1) and (1A), 8B, 8C and 8G of the Tobacco Products Duty Act 1979(2), sections 1 and 2 of the Finance (No. 2) Act 1992(3) and of all other powers enabling them in that behalf, hereby make the following regulations:

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- (1) 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.
  - (2) 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).
  - (3) 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.