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STATUTORY INSTRUMENTS

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**2001 No. 1712**

**The Tobacco Products Regulations 2001**

**PART IV**

**FISCAL MARKS**

**Application of Part IV**

- 21.**—(1) This Part of these Regulations applies to specified tobacco products.
- (2) In these Regulations “specified tobacco products” means tobacco products that are—
- (a) cigarettes, or
  - (b) hand-rolling tobacco other than hand-rolling tobacco intended for retail sale in loose form that is supplied by the manufacturer or importer in packets that each contain not less than 500 grams.

**When specified tobacco products are required to carry a fiscal mark**

- 22.**—(1) Subject to regulation 23 below, specified tobacco products—
- (a) that are manufactured in, imported into or removed to home use within the United Kingdom on or after 1st June 2001, or
  - (b) whenever manufactured in, imported into or removed to home use within the United Kingdom, that are held by a person who is a revenue trader on or after 1st July 2001,
- are required to carry a fiscal mark.
- (2) Specified tobacco products that are required to carry a fiscal mark must not be packaged otherwise than in packets that, in conformity with requirements imposed under section 8C(3) or section 8D of the Act, carry a fiscal mark.
- (3) Imported specified tobacco products that are required to carry a fiscal mark must carry a fiscal mark at the time they are imported.

**Exceptions to the requirement to carry a fiscal mark**

- 23.**—(1) Specified tobacco products are not required to carry a fiscal mark if—
- (a) they are not intended for home use and are not delivered to home use or otherwise made available for home use;
  - (b) in accordance with an Order made under section 13(1) or section 13A(1) of the Customs and Excise Duties (General Reliefs) Act 1979(1) relief from duty is afforded and the conditions (if any) subject to which that relief was afforded are complied with; or
  - (c) they are intended for supply to, or have been supplied to, entitled passengers in an export shop.

(2) Specified tobacco products are not required to carry a fiscal mark if, having been removed to home use upon payment of excise duty in the Isle of Man—

- (a) they carry a mark prescribed for fiscal purposes in conformity with the requirements of the law of the Isle of Man, and
- (b) the excise duty paid in the Isle of Man has not been and will not be repaid, remitted or drawn back.

(3) Specified tobacco products that are not required to carry a fiscal mark must not carry a fiscal mark.

(4) In this regulation “entitled passengers” and “export shop” have the meanings given in regulation 3 of the Excise Goods (Export Shops) Regulations 2000<sup>(2)</sup>.

### **Removal of products that are required to carry a fiscal mark**

**24.**—(1) Without prejudice to regulation 9 above (removal) and subject to such conditions as the Commissioners see fit to impose, specified tobacco products that carry a fiscal mark may be removed without payment of duty—

- (a) from a registered factory to a registered store, or
- (b) from a registered store to another registered store.

(2) Specified tobacco products that carry a fiscal mark that are in registered premises and that are not removed to home use may only be—

- (a) removed in accordance with paragraph (1) above,
- (b) destroyed or disposed of within the United Kingdom to the satisfaction of the Commissioners,
- (c) with the Commissioners' consent—
  - (i) recycled, or
  - (ii) repackaged,
 within the United Kingdom, or
- (d) with the Commissioners' consent and following the obliteration or destruction of the fiscal mark to their satisfaction, used solely for the purpose of research or experiment.

(3) Specified tobacco products that carry a fiscal mark that are in an excise warehouse and that are not removed to home use may only be—

- (a) removed to—
  - (i) a registered store, or
  - (ii) another excise warehouse for rewarehousing,
 in accordance with an entry made for that purpose under regulation 16(2) of the Excise Warehousing (Etc.) Regulations 1988<sup>(3)</sup>,
- (b) destroyed or disposed of to the satisfaction of the Commissioners, or
- (c) following the obliteration or destruction of the fiscal mark to the satisfaction of the Commissioners—
  - (i) exported, or
  - (ii) with the Commissioners' consent, used solely for the purpose of research or experiment.

<sup>(2)</sup> S.I.2000/645.

<sup>(3)</sup> S.I. 1988/809; to which there are amendments not relevant to these Regulations.

(4) During any period specified by order of the Commissioners in accordance with section 128 of the Customs and Excise Management Act 1979(4) specified tobacco products that carry a fiscal mark must not be removed to home use in quantities exceeding those that the Commissioners have specified as appearing to them to be reasonable in the circumstances.

### **Offences—supplementary provisions**

**25.**—(1) A person is not guilty of an offence contrary to section 8G(4) of the Act in relation to any conduct that took place before 1st July 2001.

(2) A person afforded relief from duty in accordance with an Order made under section 13(1) or section 13A(1) of the Customs and Excise Duties (General Reliefs) Act 1979 is not guilty of an offence contrary to section 8G(4) of the Act unless his conduct occasioned the excise duty point prescribed by regulation 12(4) above.

(3) Where any person is, in accordance with section 13 of the Finance Act 1994(5), the subject of an assessment to a penalty for conduct falling within paragraph (a) of section 170A(1) of the Customs and Excise Management Act 1979(6) he is not, in relation to that conduct, guilty of an offence contrary to section 8G(4) of the Act.

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(4) 1979 c. 2; section 128 was amended by the Finance Act 1981 (c. 35), Schedule 6, paragraph 9.

(5) 1994 c. 9; section 13 was amended by the Finance Act 1997 (c. 16), section 53(3) and Schedule 6, paragraph 1(3).

(6) 1979 c. 2; section 170A was inserted by the Finance (No. 2) Act 1992 (c. 48), Schedule 2, paragraph 8 and amended by the Finance Act 1994 (c. 9), Schedule 4, paragraph 13.