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STATUTORY INSTRUMENTS

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**2001 No. 1712**

**The Tobacco Products Regulations 2001**

**PART V**

**REPAYMENT AND DRAWBACK OF DUTY**

**Returned products**

**26.**—(1) Where any tobacco products are returned to registered premises within three years of their removal to home use and are—

- (a) recycled;
- (b) repackaged; or
- (c) otherwise disposed of to the satisfaction of the Commissioners,

the Commissioners may, subject to such conditions as they may impose under section 2(2) of the Act, allow credit for the duty charged on those products.

(2) For the purposes of any claim for drawback to which the Excise Goods (Drawback) Regulations 1995 <sup>M1</sup> apply specified tobacco products are not eligible goods unless the Commissioners are satisfied that any fiscal marks carried by the products have been obliterated or destroyed.

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**Marginal Citations**

**M1** S.I. 1995/1046; regulation 4 defines “eligible goods”.

**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.

[View outstanding changes](#)

**Changes and effects yet to be applied to :**

- schedule added by [S.I. 2006/2368 reg 4](#)
- Regulations amendment to earlier affecting provision S.I. 2019/1216, reg. 7 by [S.I. 2020/1494 reg. 6\(3\)](#)
- Regulations applied (with modifications) by [S.I. 2019/1216 reg. 7](#)
- Regulations continued (with modifications) (N.I.) by [S.I. 2020/1559 reg. 98](#)

**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](#)