
STATUTORY INSTRUMENTS

2001 No. 1712

The Tobacco Products Regulations 2001

PART VI

APPLICATION AND AMENDMENT OF OTHER REGULATIONS

The Excise Warehousing (Etc.) Regulations 1988

27. Amend regulation 26 of the Excise Warehousing (Etc.) Regulations 1988 (duty chargeable on goods removed for home use) as follows—

- (a) before the words “The duty” insert “(1)”, and
- (b) at the end of the regulation insert—

“(2) Where the removal for home use 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 is deemed to be the time at which that increase takes effect.”

The Excise Goods (Holding, Movement, Warehousing and REDS) Regulations 1992

28.—(1) Save in the case of tobacco products that were at the time of the excise duty point or immediately before that time in an excise warehouse, Part II and (except for the case of UK distance selling arrangements) Part III of the Excise Goods (Holding, Movement, Warehousing and REDS) Regulations 1992(1) do not apply to tobacco products.

(2) Amend the Excise Goods (Holding, Movement, Warehousing and REDS) Regulations 1992 as follows—

- (a) in the definition of a “tax warehouse” in regulation 2(1) insert after “1979”
“and any premises registered for the safe storage of tobacco products in accordance with regulations made under section 7(1)(b) of the Tobacco Products Duty Act 1979”;
- (b) after regulation 3(3) insert—

“(4) Save in the case of tobacco products that were at the time of the excise duty point or immediately before that time in an excise warehouse, Part II and (except for the case of UK distance selling arrangements) Part III of these Regulations do not apply to tobacco products.”;
- (c) in regulation 4(4), omit the words “chewing tobacco or”.

(1) Regulation 2(4) defines “UK distance selling arrangements”.