
STATUTORY INSTRUMENTS

2001 No. 1712

The Tobacco Products Regulations 2001

PART IV

FISCAL MARKS

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(1),
- (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.

(4) During any period specified by order of the Commissioners in accordance with section 128 of the Customs and Excise Management Act 1979⁽²⁾ 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.

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