
STATUTORY INSTRUMENTS

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⁽¹⁾ 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.

⁽¹⁾ S.I.1995/1046; regulation 4 defines “eligible goods”.