

SCHEDULE 1

Regulation 21

- 1.—(1) The following are the records referred to in regulation 21, namely all—
 - (a) records relating to the import or export of exempt tobacco;
 - (b) records relating to the ordering or delivery of exempt tobacco;
 - (c) invoices and receipts relating to exempt tobacco.
- (2) In this paragraph, “exempt tobacco” means any raw tobacco in relation to which a person is an exempt person by virtue of regulation 18 (stalks and stems) or 20 (snuff products).