
STATUTORY INSTRUMENTS

2018 No. 75

EXCISE

**The Tobacco Products Manufacturing Machinery
(Licensing Scheme) Regulations 2018**

Made - - - - 23rd January 2018
Laid before the House of
Commons - - - - 25th January 2018
Coming into force in accordance with regulation 1

The Commissioners for Her Majesty's Revenue and Customs make the following Regulations in exercise of the powers conferred by section 8V of the Tobacco Products Duty Act 1979⁽¹⁾.

(1) 1979 c. 7. Section 8V of Tobacco Products Duty Act 1979 was inserted by section 47 of the Finance (No. 2) Act 2017 (c. 32). The power to make regulations under section 8V is conferred on "the Commissioners" and by virtue of section 10(3) of that Act, "the Commissioners" has the same meaning as provided in the Customs and Excise Management Act 1979 (c. 2). Section 1(1) of the Customs and Excise Management Act 1979 (as amended by paragraphs 20 and 22(b) of Schedule 4 to the Commissioners for Revenue and Customs Act 2005 (c. 11)) defines "the Commissioners" as "the Commissioners for Her Majesty's Revenue and Customs".