
STATUTORY INSTRUMENTS

2023 No. 606

EXCISE

The Tobacco Products (Traceability and Security Features) (Amendment) Regulations 2023

<i>Made</i>	- - - -	<i>9th June 2023</i>
<i>Laid before the House of Commons</i>	- - - -	<i>12th June 2023</i>
<i>Coming into force</i>	- -	<i>20th July 2023</i>

The Commissioners for His Majesty’s Revenue and Customs make the following Regulations in exercise of the powers conferred by sections 8JA, 8JB and 9 of the Tobacco Products Duty Act 1979⁽¹⁾.

In accordance with section 8JA(6) of the Tobacco Products Duty Act 1979, the Commissioners consider that these Regulations will facilitate the administration, collection and enforcement of the duty charged under section 2 of that Act.

⁽¹⁾ 1979 c. 7; sections 8JA to 8JC were inserted by section 93(2) of the Finance Act 2022 (c. 3). The power to make regulations under section 8JA of the Tobacco Products Duty Act 1979 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”. Section 9 was amended by section 2(2) of the Finance Act 2006 (c. 25), section 179(2) of the Finance Act 2016 (c. 24), section 47(2) of the Finance (No. 2) Act 2017 (c. 32) and section 93(3) of the Finance Act 2022.