

## 1982 No. 964

## CUSTOMS AND EXCISE

## The Tobacco Products (Amendment) Regulations 1982

<i>Made - - - -</i>	15th July 1982
<i>Laid before Parliament</i>	22nd July 1982
<i>Coming into Operation</i>	1st October 1982

The Commissioners of Customs and Excise, in exercise of the powers conferred on them by section 7(1) of the Tobacco Products Duty Act 1979 (a) and section 93 of the Customs and Excise Management Act 1979 (b), and of all other powers enabling them in that behalf, hereby make the following Regulations:—

1. These Regulations may be cited as the Tobacco Products (Amendment) Regulations 1982 and shall come into operation on 1st October 1982.

2. Without prejudice to any payments due and payable on 15th October 1982 under regulation 26 of the Tobacco Products Regulations 1979 (c) as that regulation had effect immediately before the coming into operation of these Regulations, there shall be substituted for the said regulation 26 the following regulation:—

“26.—(1) Any person liable to pay the duty due on tobacco products to which this regulation is applicable may, subject to regulations 27 and 28, elect to defer payment of that duty until a day hereinafter referred to as “payment day”.

(2) This regulation is applicable to—

- (a) imported tobacco products on which duty is chargeable and payable, apart from these Regulations, on the making of entry on the importation of those products;
- (b) tobacco products which are warehoused in an excise warehouse and on which, on removal therefrom, duty is chargeable and payable, apart from these Regulations, in accordance with the Excise Warehousing (Etc.) Regulations 1982 (d); and
- (c) tobacco products in respect of which returns as described in regulation 20(1)(a)(ii) have been made.

(3) Payment day shall be—

- (a) in relation to tobacco products falling within sub-paragraph (a) or (b) of paragraph (2) of this regulation, where the duty is entered into the Commissioners' accounts on or after the 15th day of one month and not later than the 14th day of the next month, the 29th day of that next month (or where that next month has only 28 days, the 28th day of that month), save that where that day falls on a non-working

(a) 1979 c.7.

(b) 1979 c.2.

(c) S.I. 1979/904, to which there are amendments not relevant to these Regulations.

(d) S.I. 1982/612.

day, payment day shall be the last working day before that day; provided that in relation to any such tobacco products, where the duty is entered into the Commissioners' accounts between 1st October 1982 and 14th October 1982 (both dates inclusive), payment day shall be 29th November 1982;

- (b) in relation to tobacco products falling within sub-paragraph (c) of paragraph (2) of this regulation, the 15th day (or where that day is a non-working day, the next working day thereafter) following the month in which duty becomes payable.”.

*C. Freedman,*  
Commissioner of Customs and  
Excise.

15th July 1982.  
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#### EXPLANATORY NOTE

*(This Note is not part of the Regulations.)*

These Regulations alter the accounting arrangements for the deferred payment of excise duty on those tobacco products which are:—

- (i) entered for duty payment at the time of importation; or
- (ii) removed from an excise warehouse on payment of duty.

They amend the Tobacco Products Regulations 1979 under which the payment of excise duty which becomes due in any month may be deferred until the 15th day of the next month. After 1 October 1982 excise duty on the two specified categories of products which becomes due between the 15th day of one month and the 14th day of the next month may be deferred until the 29th day of that next month; an interim provision allows the payment of duty becoming due between 1 October and 14 November 1982 to be deferred until 29 November 1982.

There is no change in the duty deferment arrangements for tobacco products which do not fall within the two specified categories.

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