
STATUTORY INSTRUMENTS

1992 No. 3154

CUSTOMS AND EXCISE

The Tobacco Products (Amendment) Regulations 1992

Made - - - - *10th December 1992*
Laid before Parliament *14th December 1992*
Coming into force - - *1st January 1993*

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(1) and section 127A of the Customs and Excise Management Act 1979(2), 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 1992 and shall come into force on 1st January 1993.
2. The Tobacco Products Regulations 1979(3) shall be amended as follows.
3. In regulation 20(3), at both places where they occur for the words “working day” there shall be substituted “business day”.
4. In regulation 26(2), after sub-paragraph (a) there shall be inserted the following sub-paragraph—
 - “(aa) tobacco products imported by a registered excise dealer and shipper including any importation where the tobacco products are moved under the instructions of a registered excise dealer and shipper or are, in accordance with registered excise dealers and shippers regulations, deemed to be so moved.”.
5. In regulation 26(3), after sub-paragraph (a) there shall be inserted the following sub-paragraph—
 - “(aa) in relation to tobacco products falling within sub-paragraph (aa) of paragraph (2) of this regulation, the 15th day of the month following the month in which the duty would, but for deferment granted by these Regulations, be payable, save that where that day falls on a day upon which the Bank of England is closed, the payment day shall be the last business day before that day.”.

(1) 1979 c. 7; section 10(3) applies the definition of “the Commissioners” in section 1(1) of the Customs and Excise Management Act 1979 (c. 2).
(2) 1979 c. 2; section 127A was inserted by the Finance Act 1983 (c. 28), section 6, and amended by the Finance (No. 2) Act 1992 (c. 48), section 1 and Schedule 1, paragraph 7; section 1(1) defines “the Commissioners”.
(3) S.I.1979/904; relevant amending instruments are S.I. 1982/964, 1990/544.

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

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10th December 1992

Leonard Harris
Commissioner of Customs and Excise

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EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Tobacco Products Regulations 1979 by extending the accounting arrangements for deferred payment of excise duty to tobacco products in respect of which duty is payable by a registered excise dealer and shipper.

There is no change to the duty deferment arrangements for tobacco products in respect of which duty is payable by other categories of trader.