
STATUTORY INSTRUMENTS

2001 No. 1712

The Tobacco Products Regulations 2001

PART II

REGISTERED PREMISES

Registration of factories

4.—(1) The Commissioners may, subject to such conditions as appear necessary for the protection of the revenue, register that part of any premises where tobacco products are manufactured and premises that have been so registered will be known as a registered factory.

(2) Tobacco products may only be manufactured in a registered factory.

(3) Paragraph (2) above does not apply to premises that are to be used only for the manufacture of tobacco products for the purposes of research or experiment.

Registration of stores

5.—(1) The Commissioners may, subject to such conditions as appear necessary for the protection of the revenue, register premises occupied by a manufacturer who also occupies a registered factory for the safe storage of tobacco products without payment of duty.

(2) Premises that have been registered in accordance with paragraph (1) above will be known as a registered store.

Registered premises—revocation of registration

6.—(1) The Commissioners may revoke the registration of registered premises—

(a) where there has been any failure to comply with or contravention of any condition imposed under—

(i) regulation 4(1) or regulation 5(1) above, or

(ii) regulation 7(5) below; or

(b) for any other reasonable cause.

(2) Without prejudice to paragraph (1) above the Commissioners may give the occupier an opportunity to remedy the situation that provides the grounds to revoke the registration of the registered premises.

(3) Subject to paragraph (4) below, the Commissioners must give not less than three months notice in writing of the date upon which revocation is to take effect.

(4) If it is necessary for the protection of the revenue the Commissioners may give less than three months (but not less than seven days) notice of the date upon which revocation is to take effect.

Registered premises—conditions and requirements

7.—(1) When applying for premises to be registered under regulation 4 above (registration of factories) or under regulation 5 above (registration of stores) the occupier must give the Commissioners notice of the times when those premises will be open.

(2) The occupier of any registered premises must give the Commissioners seven days notice of any alterations to the times when those premises will be open.

(3) Before the occupier of any registered premises reduces or extends those premises or alters the security arrangements for the safe storage of tobacco products he must give the Commissioners not less than thirty days notice in writing of his intentions.

(4) The Commissioners may, in such circumstances as they see fit, permit the occupier to give shorter notice than that required by paragraph (2) or by paragraph (3) above.

(5) The Commissioners may, in a notice published by them and not withdrawn by a further notice, impose on the occupiers of registered premises such requirements as to—

- (a) the manner in which the activities of deposit, storage and removal of tobacco products are carried out both on and immediately adjacent to those premises, and
- (b) the treatment of tobacco products in registered premises,

as may be reasonably necessary to protect the revenue.

(6) Occupiers of registered premises must comply with—

- (a) all the conditions and requirements imposed on them by or under these Regulations, and
- (b) any conditions subject to which the premises they occupy were registered.

Registered stores

8.—(1) Imported tobacco products may be moved from their place of importation to a registered store and deposited in that store without payment of duty if either—

- (a) they are being moved to that store in compliance with regulation 7 of the Excise Goods (Holding, Movement, Warehousing and REDS) Regulations 1992(1), or
- (b) they have been imported from a place outside the Communities and any customs duty chargeable on their importation has been paid, secured or otherwise accounted for to the satisfaction of the Commissioners.

(2) In the case of a movement permitted by paragraph (1) above the tobacco products must be moved from their place of importation to a registered store and deposited in that store without delay.

(3) The occupier of a registered store must in relation to all tobacco products stored there—

- (a) cause them to be identified by permanent and legible markings, and
- (b) produce them without delay upon request by the Commissioners.

(4) The occupier of a registered store intending to repack tobacco products must give reasonable notice of his intention to the Commissioners.

Removal

9.—(1) No person may remove tobacco products from registered premises until the duty has been paid, secured or otherwise accounted for to the satisfaction of the Commissioners.

(2) Without prejudice to paragraph (1) above and to regulation 24 below (removal of products that are required to carry a fiscal mark), a manufacturer must remove tobacco products from his registered factory by the end of the first business day that follows the day of their manufacture.

(1) S.I.1992/3135, amended by S.I. 1993/1228, 1999/1278, 1999/1565.

(3) The Commissioners may, in such cases as they think fit, dispense with the requirement imposed by paragraph (2) above.

(4) Without prejudice to paragraphs (1) and (2) above, and subject to such conditions as the Commissioners see fit to impose, tobacco products that do not carry a fiscal mark may be removed from registered premises without payment of duty for any of the following purposes—

- (a) warehousing in an excise warehouse for any purpose other than home use;
- (b) exportation, removal to the Isle of Man or shipment as stores;
- (c) removal to other registered premises;
- (d) destruction or other disposal to the satisfaction of the Commissioners; or
- (e) such other purpose (except home use) as the Commissioners may permit.

(5) A manufacturer must not remove tobacco products from his registered factory to a registered store unless he is the occupier of that store.

(6) Where the removal to home use of any tobacco product takes place on a day upon which an increase in the rate of duty chargeable on that product takes effect then if that removal takes place after 11.59 am on that day the time of removal is deemed to be the time at which that increase takes effect.

Electronic removal

10.—(1) This regulation applies to registered stores in respect of which the records relating to removal are kept by means of a computer or other electronic system approved by the Commissioners; and the Commissioners may at any time revoke such approval upon giving fourteen days' notice in writing.

(2) The occupier of any registered store where electronic removal may take place must keep such records as may be specified in a notice published by the Commissioners and not withdrawn by a further notice.

(3) Electronic removal means the making of an entry in the records specified in accordance with paragraph (2) above which identifies the tobacco product which is the subject of that entry as having been removed from that store for the purpose of these Regulations notwithstanding that it remains in that store.

(4) Any entry made in accordance with paragraph (3) above may not be cancelled, amended or altered.

(5) Subject to regulation 9(6) above, tobacco products removed to home use from a registered store to which this regulation applies are deemed to have been removed at the time of their electronic removal or, if earlier, at the time they were actually removed.

Refuse

11.—(1) Except as provided by paragraph (2) below, no person may remove from registered premises any refuse from the manufacture of tobacco products until the Commissioners are satisfied that the refuse has been rendered unsmokeable.

(2) The Commissioners may allow refuse to be removed from registered premises for—

- (a) exportation,
- (b) removal to other registered premises, or
- (c) disposal or destruction to their satisfaction.