
STATUTORY INSTRUMENTS

2001 No. 1712

The Tobacco Products Regulations 2001

PART III

EXCISE DUTY POINTS, SECURITY AND PAYMENT OF DUTY

Excise duty points

12.—(1) Subject to the provisions of this regulation, the excise duty point for tobacco products is the time when the tobacco products are charged with duty.

(2) If any duty suspension arrangements apply to the tobacco products, the excise duty point is the earlier of—

- (a) the time of their removal from any registered premises for home use;
- (b) the time of their consumption;
- (c) the time when there is any contravention of, or failure to comply with, duty suspension arrangements;
- (d) the time when the contravention of, or failure to comply with, duty suspension arrangements first came to the attention of the Commissioners;
- (e) the time of their receipt by a REDS;
- (f) the time of their receipt by the person who arranged for a REDS to account for the duty on them;
- (g) the time of their receipt by a person approved as an occasional importer under regulation 15 of the Excise Goods (Holding, Movement, Warehousing and REDS) Regulations 1992;
- (h) in the case of tobacco products that are not received by the person or at the place to which they were consigned, the time when they are charged with duty;
- (i) the time when premises cease to be registered premises;
- (j) the time when they are found to be missing from registered premises.

(3) In the case of chewing tobacco that is imported into the United Kingdom having been consigned from another member State, except where paragraph (2) above applies, the excise duty point is the time the chewing tobacco is received by the importer, owner or other person beneficially interested in it.

(4) If tobacco products have been relieved from payment of duty and there is a contravention of any condition subject to which the relief was afforded, the excise duty point is—

- (a) the time of that contravention, or
- (b) if that time cannot be readily ascertained, the time when that contravention first came to the attention of the Commissioners.

(5) In this regulation “chewing tobacco” means chewing tobacco of any description manufactured wholly or partly from tobacco or any substance used as a substitute for tobacco, and includes anything referred to or called chewing tobacco, but does not include herbal products.

(6) For the purposes of paragraphs (2)(e), (f) and (g) and (3) above, where the tobacco product is received after 11.59 am on a day upon which an increase in the rate of duty chargeable on that product takes effect the time of receipt is deemed to be the time at which that increase takes effect.

(7) This regulation does not apply to tobacco products that are warehoused in an excise warehouse.