
STATUTORY INSTRUMENTS

2016 No. 1172

EXCISE

The Raw Tobacco (Approval Scheme) Regulations 2016

Made - - - - 7th December 2016
Laid before the House of
Commons - - - - 8th December 2016
Coming into force in accordance with regulation 1

The Commissioners for Her Majesty's Revenue and Customs make the following Regulations in exercise of the powers conferred by sections 8M, 8N and 8U of the Tobacco Products Duty Act 1979⁽¹⁾, and now exercisable by them⁽²⁾.

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- (1) 1979 c. 7. Sections 8M, 8N and 8U were inserted by section 179(1) of the Finance Act 2016 (c. 24) and came into force on 6th December 2016 under S.I. 2016/1171.
- (2) The power to make regulations under sections 8M, 8N and 8U of the Tobacco Products Duty Act 1979 ("TPDA 1979") is conferred on "the Commissioners" and by virtue of section 10(3) of TPDA 1979, "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 the Commissioners for Revenue and Customs Act 2005 (c. 11) ("CRCA 2005"), Schedule 4, paragraphs 20 and 22(b)) defines "the Commissioners" as "the Commissioners for Her Majesty's Revenue and Customs".