STATUTORY INSTRUMENTS

2016 No. 1172

The Raw Tobacco (Approval Scheme) Regulations 2016

PART 5

ENFORCEMENT

Application of CEMA 1979

22.-(1) The provisions of CEMA 1979, specified in Parts 1 and 2 of Schedule 2, apply-

- (a) in relation to persons who carry on controlled activities as they apply in relation to revenue traders whose trade or business relates to tobacco products, and
- (b) in relation to raw tobacco as they apply in relation to tobacco products.

(2) The provisions in—

- (a) Part 1 apply without modification
- (b) Part 2 apply with the modifications set out in that Part.