



Tobacco Products Duty Act 1979

1979 CHAPTER 7

2 Charge and remission or repayment of tobacco products duty.

- (1) There shall be charged on tobacco products imported into or manufactured in the United Kingdom a duty of excise at the rates shown, . . . ^{F1}, in the Table in Schedule 1 to this Act.
- (2) Subject to such conditions as they see fit to impose, the Commissioners shall remit or repay the duty charged by this section where it is shown to their satisfaction [^{F2}that —
- (a) the products in question have been—
 - (i) exported or shipped as stores, or
 - (ii) used solely for the purposes of research or experiment; and
 - (b) any fiscal marks carried by the products have been obliterated;]
- and the Commissioners may by regulations provide for the remission or repayment of the duty in such other cases as may be specified in the regulations and subject to such conditions as they see fit to impose.

Textual Amendments

- F1** Words repealed by [Finance Act 1981 \(c. 35, SIF 40:1\)](#), s. 139(6), [Sch. 19 Pt. III](#)
- F2** Words and paras. (a) and (b) in s. 2(2) substituted (28.7.2000) by [2000 c. 17, s. 15\(2\)](#)

Modifications etc. (not altering text)

- C1** S. 2 modified (17.12.2020 for specified purposes, 31.12.2020 in so far as not already in force) by [Taxation \(Post-transition Period\) Act 2020 \(c. 26\)](#), [ss. 4\(1\)\(2\)\(o\)](#), [11\(1\)\(e\)](#) (with [Sch. 2 para. 7\(7\)-\(9\)](#)); [S.I. 2020/1642, reg. 9](#)
- C2** S. 2(2) excluded (20.10.1995) by [S.I. 1995/2518, reg. 118\(f\)](#)
- C3** S. 2(2) excluded (1.8.2021) by [S.I. 1995/2518, regs. 133AB\(f\), 133L, 133N](#) (as inserted by [The Value Added Tax \(Amendment\) \(EU Exit\) Regulations 2021 \(S.I. 2021/715\)](#), regs. 1, [43](#), [47](#))

Changes to legislation:

There are currently no known outstanding effects for the Tobacco Products Duty Act 1979, Section 2.