



# Tobacco Products Duty Act 1979

## 1979 CHAPTER 7

### 7 Regulations for management of duty.

- (1) The Commissioners may with a view to managing the duty charged by section 2 above make regulations—
- (a) prescribing the method of charging the duty and for securing and collecting the duty;
  - [<sup>F1</sup>(aa) for charging the duty, in such circumstances as may be specified in the regulations, by reference to the weight of the tobacco products at a time specified in the regulations or by the Commissioners (whether the time at which the products become chargeable or that at which the duty becomes payable or any other time);]
  - (b) for the registration of premises for the safe storage of tobacco products and for requiring the deposit of tobacco products in, and regulating their [<sup>F2</sup>storage and] treatment in and removal from, premises so registered;
  - [<sup>F3</sup>(ba) for the registration of premises for the manufacture of tobacco products, for restricting or prohibiting the manufacture of tobacco products otherwise than in premises so registered and for regulating their storage and treatment in, and removal from, such premises;]
  - (c) for the registration of premises where—
    - <sup>F4</sup>(i) . . . . .
    - (ii) materials for the manufacture of tobacco products are grown, produced, stored or treated; or
    - (iii) refuse from the manufacture of tobacco products is stored or treated, and for regulating the storage and treatment in, and removal from, premises so registered of such materials and refuse;
  - (d) for requiring the keeping and preservation of such records, [<sup>F5</sup>the notification of such information, and the making of such returns, as may be specified in the regulations or required by the Commissioners]; and
  - (e) for the inspection of goods, documents and premises.

[<sup>F6</sup>(1A) Regulations under subsection (1) above may, in particular, include provision—

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*Changes to legislation: There are currently no known outstanding effects for the Tobacco Products Duty Act 1979, Section 7. (See end of Document for details)*

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- (a) imposing, or providing for the imposition under the regulations of, conditions and restrictions relating to any of the matters mentioned in that subsection;
  - (b) enabling the Commissioners to dispense with compliance with any provision contained in the regulations in such circumstances and subject to such conditions (if any) as they may determine.]
- (2) If any person fails to comply with any regulation made under subsection (1) above [<sup>F7</sup>his failure to comply shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties), and any article in respect of which any person fails to comply with any such regulation, or which is found on premises in respect of which any person has failed to comply with any such regulation, shall be liable to forfeiture]

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#### **Textual Amendments**

- F1** S. 7(1)(aa) inserted (28.7.2000) by [2000 c. 17, s. 15\(4\)](#)
- F2** Words in s. 7(1)(b) inserted (28.7.2000) by [2000 c. 17, s. 15\(5\)](#)
- F3** S. 7(1)(ba) inserted (28.7.2000) by [2000 c. 17, s. 15\(6\)](#)
- F4** S. 7(1)(c)(i) repealed (28.7.2000) by [2000 c. 17, ss. 15\(7\), 156, Sch. 40 Pt. I\(2\)](#)
- F5** Words in s. 7(1)(d) substituted (28.7.2000) by [2000 c. 17, s. 15\(8\)](#)
- F6** S. 7(1A) inserted (28.7.2000) by [2000 c. 17, s. 15\(9\)](#)
- F7** Words substituted (1.1.1995) by virtue of [1994 c. 9, s. 9, Sch. 4 para. 59](#) (with s. 19); [S.I. 1994/2679, art. 3](#)

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#### **Modifications etc. (not altering text)**

- C1** S. 7(2) applied (1.12.2002) by [The Channel Tunnel \(Alcoholic Liquor and Tobacco Products\) Order 2000 \(S.I. 2000/426\), art. 5A](#) (as inserted by [The Channel Tunnel \(Alcoholic Liquor and Tobacco Products\) \(Amendment\) Order 2002 \(S.I. 2002/2693\), art. 7](#))
- C2** S. 7(2) applied (24.11.2003) by [Channel Tunnel \(Alcoholic Liquor and Tobacco Products\) Order 2003 \(S.I. 2003/2758\), arts. 1, 4\(c\)](#)

**Changes to legislation:**

There are currently no known outstanding effects for the Tobacco Products Duty Act 1979, Section 7.