



Tobacco Products Duty Act 1979

1979 CHAPTER 7

[^{F1}8J Interfering with fiscal marks: penalties.

- (1) This section applies where a person—
 - (a) alters or overprints any fiscal mark carried by any tobacco products in compliance with any provision made under this Act, or
 - (b) causes any such mark to be altered or overprinted.
- (2) His altering or overprinting of the mark, or his causing it to be altered or overprinted, shall attract a penalty under section 9 of the ^{M1}Finance Act 1994 (civil penalties).
- (3) The products that carried the mark shall be liable to forfeiture.
- (4) The penalty under subsection (2) above shall be calculated by reference to the duty currently charged on the products.

For this purpose “the duty currently charged” on the products is the amount of the duty charged under section 2 above that would be payable on the products if the requirement to pay the duty took effect at the time of the conduct attracting the penalty.]

Textual Amendments

F1 Ss. 8A-8J inserted (28.7.2000) by [2000 c. 17, s. 14](#)

Marginal Citations

M1 [1994 c. 9.](#)

Changes to legislation:

There are currently no known outstanding effects for the Tobacco Products Duty Act 1979, Section 8J.