

1976 No. 546**CUSTOMS AND EXCISE****The Tobacco Products Regulations 1976**

<i>Made</i>	-	-	-	-	-	<i>6th April 1976</i>
<i>Laid before Parliament</i>	-	-				<i>6th April 1976</i>
<i>Coming into Operation</i>	-	-				<i>10th May 1976</i>

The Commissioners of Customs and Excise by virtue of the powers conferred on them by section 3 (3) of the Provisional Collection of Taxes Act 1968(a), and of all other powers enabling them in that behalf, hereby make the following Regulations:—

PART I**Preliminary***Citation and commencement*

1. These Regulations may be cited as the Tobacco Products Regulations 1976 and shall come into operation on the 10th May 1976.

Interpretation

2.—(1) The Interpretation Act 1889(b) shall apply for the interpretation of these Regulations as it applies for the interpretation of an Act of Parliament.

(2) In these Regulations—

“approved” means approved by the Commissioners;

“duty” means the duty of excise which may by law become chargeable on tobacco products in the event of the coming into operation of an Act giving effect to a resolution of the House of Commons providing for the imposition of that duty to which provisional statutory effect was given on 6th April 1976 by virtue of the operation of subsections (1) and (2) of section 5 of the Provisional Collection of Taxes Act 1968;

“manufacturer” means a manufacturer of tobacco products;

“materials” means unmanufactured tobacco, reconstituted tobacco sheet and tobacco substitutes;

“tobacco products” means cigarettes, cigars, hand-rolling tobacco, other smoking tobacco and chewing tobacco manufactured in the United Kingdom.

PART II**Securing Payment of Duty***General*

3. Every manufacturer shall—

(1) give security for the payment of duty;

(2) remove all tobacco products to a place of security approved, before any such removal, for the storage of such products and the provisions of section 80 of the Customs and Excise Act 1952 (c) shall apply to those premises; and

(a) 1968 c. 2.

(b) 1889 c. 63.

(c) 1952 c. 44.

- (3) keep such records and accounts, make and furnish such returns and provide such information as these Regulations prescribe; and all documents whatsoever kept by him relating to tobacco products shall be produced for inspection by the proper officer at any reasonable time and shall be preserved for so long as these Regulations continue in force.

Removal of tobacco products

4. Any removal of tobacco products to a place of security in accordance with Regulation 3 shall take place without delay after the tobacco products have been entered into the production account in accordance with Regulation 6.

Records

5. The records required to be kept under Regulation 3 are—

- (1) records showing—
 - (a) the quantities and descriptions of all materials received,
 - (b) the quantities and descriptions of all materials used in each manufacturing batch or during any period of manufacture agreed between the proper officer and the manufacturer,
 - (c) the quantities and descriptions of all materials disposed of,
 - (d) the quantities and descriptions of any tobacco refuse deriving from materials used,
 - (e) the recommended retail selling price of all cigarettes at the time of delivery for home use, and
 - (f) the particulars of the weight per unit of quantity of all tobacco products (other than cigarettes) manufactured by him; and
- (2) a stock record of tobacco products containing details of—
 - (a) the quantities and descriptions of tobacco products removed to and deposited in an approved place of security,
 - (b) all disposals thereof, and
 - (c) an identifying stock number relating to tobacco products deposited in an approved place of security.

Production account

6.—(1) The account required to be kept under Regulation 3 shall be known as the production account and shall contain such details of all tobacco products manufactured each day as the Commissioners may require.

(2) The details referred to in paragraph (1) of this Regulation shall be entered in the production account immediately after the tobacco products are either—

- (a) first put into a state for use in or removal from the factory, or
- (b) first packed for delivery,

whichever is allowed by the proper officer.

Returns

7.—(1) For the purpose of ascertaining the amount of security for duty to be given under Regulation 3 the following returns are required to be made under that Regulation—

- (a) separate returns each day in an approved form containing such details as may be required by the Commissioners of—
 - (i) all tobacco products manufactured that day,

- (ii) all tobacco products removed from an approved place of security that day for home use, and
 - (iii) all tobacco products removed from an approved place of security that day otherwise than for home use; and
 - (b) a monthly return containing such details as may be required by the Commissioners in order to show the balance of stocks on hand at the beginning of each month and the receipts during the month as against deliveries during and stocks on hand at the end of that month.
- (2) The returns referred to in paragraph (1) (a) of this Regulation shall be furnished to the proper officer daily by noon of the working day next following the day to which it relates and that referred to in paragraph (1) (b) of this Regulation by the 10th day of the month following that to which it relates.
- (3) The Commissioners may relax all or any of the requirements of this Regulation in any particular case.

Information

8. Any change in either—

- (1) the recommended retail selling price of cigarettes, or
- (2) the weight per unit of quantity of any tobacco products other than cigarettes

shall be notified to the proper officer immediately and in any event before the change takes effect.

L. D. Hawken

Commissioner of Customs and Excise

6th April 1976
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EXPLANATORY NOTE

(This Note is not part of the Regulations.)

These Regulations prescribe the arrangements for securing a new duty of excise on United Kingdom manufactured tobacco products in the period prior to the passing of the charging legislation. The Regulations come into force on 10th May 1976, the date from which the new duty will be payable, in the event of the passing of an Act giving effect to a resolution of the House of Commons to which provisional statutory effect was given on 6th April 1976.

The Regulations are in two parts:

Part I deals with definitions and other incidental matters.

Part II provides the machinery for securing payment of the new duty. It requires manufacturers to give security for payment; to remove tobacco products to an approved place of security; and to keep and furnish certain prescribed records and returns.

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