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STATUTORY INSTRUMENTS

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**2001 No. 1712**

**CUSTOMS AND EXCISE**

**The Tobacco Products Regulations 2001**

<i>Made</i>	- - - -	<i>8th May 2001</i>
<i>Laid before Parliament</i>		<i>8th May 2001</i>
<i>Coming into force</i>		<i>1st June 2001</i>

**THE TOBACCO PRODUCTS REGULATIONS 2001**

**PART I**

**PRELIMINARY**

1. Citation and commencement
2. Revocation
3. Interpretation

**PART II**

**REGISTERED PREMISES**

4. Registration of factories
5. Registration of stores
6. Registered premises—revocation of registration
7. Registered premises—conditions and requirements
8. Registered stores
9. Removal
10. Electronic removal
11. Refuse

**PART III**

**EXCISE DUTY POINTS, SECURITY AND PAYMENT OF DUTY**

12. Excise duty points
13. Person liable to pay the duty
14. Payment and calculation of the duty
15. Recommended retail prices, weights and deficiencies
16. Security
17. Deferred payment—payment day

**Status:** This is the original version (as it was originally made).

- 18. Deferred payment—approval of arrangements
- 19. Deferred payment—payment of duty
- 20. Returns

PART IV

FISCAL MARKS

- 21. Application of Part IV
- 22. When specified tobacco products are required to carry a fiscal mark
- 23. Exceptions to the requirement to carry a fiscal mark
- 24. Removal of products that are required to carry a fiscal mark
- 25. Offences—supplementary provisions

PART V

REPAYMENT AND DRAWBACK OF DUTY

- 26. Returned products

PART VI

APPLICATION AND AMENDMENT OF OTHER REGULATIONS

- 27. The Excise Warehousing (Etc.) Regulations 1988
- 28. The Excise Goods (Holding, Movement, Warehousing and REDS) Regulations 1992
  - Signature
  - Explanatory Note