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## STATUTORY INSTRUMENTS

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# 2001 No. 1712

## The Tobacco Products Regulations 2001

### PART I

#### PRELIMINARY

##### Citation and commencement

1. These Regulations may be cited as the Tobacco Products Regulations 2001 and come into force on 1st June 2001.

##### Revocation

2. The following Regulations are revoked—
- (a) the Tobacco Products Regulations 1979 <sup>M1</sup>;
  - (b) the Excise Warehousing Regulations 1979, etc. (Amendment) Regulations 1980 <sup>M2</sup>;
  - (c) the Tobacco Products (Amendment) Regulations 1982 <sup>M3</sup>;
  - (d) the Tobacco Products Regulations 1979 (Amendment) Regulations 1990 <sup>M4</sup>;
  - (e) the Tobacco Products (Amendment) Regulations 1992 <sup>M5</sup>; and
  - (f) the Tobacco Products (Amendment) Regulations 1993 <sup>M6</sup>.

##### Marginal Citations

**M1** S.I. 1979/904; amended by S.I. 1980/992, 1982/964, 1990/544, 1992/3154, 1993/2167.

**M2** S.I. 1980/992; amended by S.I. 1985/1627.

**M3** S.I. 1982/964.

**M4** S.I. 1990/544.

**M5** S.I. 1992/3154.

**M6** S.I. 1993/2167.

##### Interpretation

3.—(1) In these Regulations—

“the Act” means the Tobacco Products Duty Act 1979;

“business day” has the meaning given in section 92 of the Bills of Exchange Act 1882 <sup>M7</sup>;

“duty” means the duty of excise charged on tobacco products by section 2(1) of the Act <sup>M8</sup>;

“duty suspension arrangements” means any arrangements, including arrangements made by these Regulations, that enable tobacco products to be held or moved without payment of duty;

“electronic removal” has the meaning given in regulation 10 below;

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“manufacturer”, subject to paragraph (2) below, means any person who manufactures tobacco products in premises that may be registered as a registered factory;

“the occupier” means the manufacturer who occupies a registered factory or, as the case may be, a registered store;

“packet” means any box, package, container or other receptacle that contains the tobacco product in which that product is, or is intended to be, presented for retail supply but does not include any additional outer wrapping that may be discarded at the time the packet is opened;

“payment day” means the day specified as payment day in regulation 17 below;

“recycling” means reworking the tobacco or tobacco substitute constituents of the tobacco product, and “recycled” should be construed accordingly;

“REDS” means a registered excise dealer and shipper approved and registered under section 100G of the Customs and Excise Management Act 1979 other than a registered excise dealer and shipper—

- (a) on whom any privilege is conferred by the Warehousekeepers and Owners of Warehoused Goods Regulations 1999 <sup>M9</sup>, or
- (b) who is only a registered excise dealer and shipper by virtue of his being registered as a registered mobile operator for the purposes of the Excise Goods (Sales on Board Ships and Aircraft) Regulations 1999 <sup>M10</sup>;

“registered factory” has the meaning given in regulation 4 below;

“registered premises” means any registered factory or any registered store;

“registered store” has the meaning given in regulation 5 below;

“removal” includes electronic removal and “remove” and “removed” should be construed accordingly;

“repackaging” means the replacement of any packaging or wrapping material that is customary, necessary or both customary and necessary to enclose and present tobacco products for retail sale purposes and “repackaged” should be construed accordingly;

“specified tobacco products” has the meaning given in regulation 21 below.

(2) For the purposes of these Regulations two bodies corporate may be treated jointly as a manufacturer if—

- (a) one of them manufactures tobacco products in premises that may be registered as a registered factory,
- (b) one of the other body corporate’s principal activities is the storage of tobacco products manufactured by the first mentioned body corporate, and
- (c) one of them controls the other or, although neither controls the other, they are both controlled by the same body corporate.

#### Marginal Citations

**M7** 1882 c. 61 (45 & 46 Vict); section 92 was amended by the Banking and Financial Dealings Act 1971 (c. 80), sections 3 and 4.

**M8** Section 2(1) was amended by the Finance Act 1981 (c. 35), Schedule 19, Part III.

**M9** S.I. 1999/1278.

**M10** S.I. 1999/1565; regulation 2(1) defines “registered mobile operator”.

**Changes to legislation:**

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**Changes and effects yet to be applied to :**

- Pt. 1 applied (with modifications) by [S.I. 2003/2758 art. 2\(c\)Sch.](#)
- Pt. 1 modified by SI 2000/426 art. 3 (as substituted) by [S.I. 2002/2693 art. 4](#)
- schedule added by [S.I. 2006/2368 reg 4](#)
- Regulations amendment to earlier affecting provision S.I. 2019/1216, reg. 7 by [S.I. 2020/1494 reg. 6\(3\)](#)
- Regulations applied (with modifications) by [S.I. 2019/1216 reg. 7](#)
- Regulations continued (with modifications) (N.I.) by [S.I. 2020/1559 reg. 98](#)

**Changes and effects yet to be applied to the whole Instrument associated Parts and Chapters:**

- Blanket amendment words substituted by [S.I. 2011/1043 art. 3-68-10](#)

Whole provisions yet to be inserted into this Instrument (including any effects on those provisions):

- Sch. para. 11 substituted by [S.I. 2008/954 art. 51](#)
- reg. 17(6) inserted by [S.I. 2010/593 Sch. 2 para. 15\(3\)\(ii\)](#)
- reg. 17(6) omitted by [S.I. 2019/13 reg. 41\(3\)](#)
- reg. 23(1)(aa) omitted by [S.I. 2020/1412 reg. 12\(2\)\(a\)](#)
- reg. 23(1A)(b) words inserted by [S.I. 2020/1412 reg. 12\(2\)\(b\)](#)
- reg. 23(2B) inserted by [S.I. 2013/2720 reg. 3](#)
- reg. 25(2A) inserted by [S.I. 2020/1412 reg. 12\(3\)](#)
- reg 26A added by [S.I. 2006/1787 reg 3](#)
- regs 29 - 31 added by [S.I. 2006/2368 reg 4](#)