
STATUTORY INSTRUMENTS

2001 No. 1712

The Tobacco Products Regulations 2001

PART III

EXCISE DUTY POINTS, SECURITY AND PAYMENT OF DUTY

Person liable to pay the duty

13.—(1) The person liable to pay the duty is the person holding the tobacco products at the excise duty point.

(2) Any person (not being the person specified in paragraph (1) above) who is described in paragraph (3) below is jointly and severally liable to pay the duty with the person specified in paragraph (1) above.

(3) Paragraph (2) above applies to—

- (a) the occupier of the registered premises in which the tobacco products were last situated before the excise duty point;
- (b) any REDS to whom the tobacco products were consigned;
- (c) any person who arranged for a REDS to account for the duty on the tobacco products;
- (d) any person approved as an occasional importer under regulation 15 of the Excise Goods (Holding, Movement, Warehousing and REDS) Regulations 1992 to whom the tobacco products were consigned;
- (e) any person who caused the tobacco products to reach an excise duty point.

(4) Paragraph (3)(a) above does not apply to the occupier of registered premises in which tobacco products were last situated before the excise duty point if the tobacco products were lawfully removed from his registered premises and—

- (a) he did not provide security for the accomplishment of the purpose for which the tobacco products were removed, and
- (b) some other person did provide security for the accomplishment of that purpose.

(5) In any case where paragraph (4) above applies the person who provided security for the accomplishment of the purpose for which the tobacco products were removed from registered premises is jointly and severally liable to pay the duty with any other person who is liable to pay the duty.