
STATUTORY INSTRUMENTS

2016 No. 1172

The Raw Tobacco (Approval Scheme) Regulations 2016

PART 1

PRELIMINARY

Interpretation

2. In these Regulations—

“approved person” means a person to whom written approval is provided in accordance with regulation 6(4);

“CEMA 1979” means the Customs and Excise Management Act 1979(1);

“notice” means a notice in writing;

“prescribed” means prescribed by the Commissioners in a published notice, as revised or replaced from time to time and “prescribe” is construed accordingly;

“review and appeal provisions” means the provisions in respect of the review of, or an appeal against, a decision set out in sections 15C (review by HMRC) and 16 (appeals to a tribunal) of the Finance Act 1994(2) and “review” and “appeal” in regulation 8(2) are to be construed as though those provisions have been engaged;

“TPDA 1979” means the Tobacco Products Duty Act 1979.

(1) 1979 c. 2.

(2) 1994 c. 9. Section 15C was added by S.I 2009/56.