HMRC - TOBPMMLS1050 - Scope Of This Guidance

This guidance covers the roles and responsibilities that anybody carrying out regulated tobacco activities in the UK are licensed to do so under the scheme.

From 1 August 2018 all businesses and individuals are prohibited from performing a regulated activity involving tobacco products manufacturing machinery in the United Kingdom unless they are granted a licence to do so by HMRC. The scheme has been introduced to

reduce the risk of Excise Duty evasion

prevent illegal manufacturing of tobacco products

to control the sale and use of tobacco products manufacturing machinery

This guidance should be read in conjunction with Excise Notice 2004

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