HMRC - TOBPMMLS12000 - Forfeiture

(This content has been withheld because of exemptions in the Freedom of Information Act 2000)

CEMA S139(1) provides the legal power to seize goods liable to forfeiture.

A tobacco products manufacturing machine can be seized where:

a regulated activity is carried out in the UK without a licence

a tobacco products manufacturing machine is manufactured without holding a licence

any of the conditions or restrictions that apply to the licence have been breached

the requirements for an exemption of being granted a licence has been breached.

tobacco products manufacturing machinery continues to be used following the licence being revoked.

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