HMRC - TOBPMMLS2050 - Overview

From 1 August 2018 any person who intends to perform a regulated activity in the UK is required to apply for a licence which gives approval to carry out regulated activities under the scheme.

The following activities are classified as a ‘regulated activity’.

purchase of an item of tobacco products manufacturing machinery

acquire an item of tobacco products manufacturing machinery

own an item of tobacco products manufacturing machinery

be in possession of any item of tobacco products manufacturing machinery (which also includes leasing a machine).

Manufacturing of a tobacco products manufacturing machine, or the machine part(s)

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