HMRC - TOBPMMLS2200 - Who Should Be Approved Under The Scheme

When deciding whether to approve an individual or company for a licence under the scheme you should consider:

are they established in the UK

are they carrying out or intend to carry out a regulated activity (see TOBPMMLS 2050)

are there any exemptions that you need to take into account (see TOBPMMLS 2400)

do they hold a registration to operate a tobacco factory and store?

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