HMRC - TOBPMMLS2250 - UK Establishment

The law specifies anyone carrying on a regulated tobacco activity in the UK must apply for a licence.

A person is UK established if the person has a business establishment, or some other fixed establishment in the UK in relation to a business carried on by the person.

Business establishment

The business establishment is the main place where the main functions of the businesses central administration is carried out. This will usually be the head office, headquarters or seat from where it is run.

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