HMRC - TOBPMMLS2400 - Exemptions From The Scheme

There are certain exemptions where an individual/company is not required to apply for a licence:

if they hold a machine that requires tobacco and paper to be loaded manually into the item

the machine makes cigarettes or cigars only by manual operation, and

the machine makes only one cigarette or cigar before it requires further loading.

A machinery part is exempt from the scheme if it does not meet the criteria described at TOBPMMLS 2350.

A licence is not required by any individual/company that is only in procession of the tobacco products manufacturing machine for the sole purpose of transporting it on behalf of a licensee.

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