HMRC - TOBPMMLS2450 - Haulage Of Tobacco Products Manufacturing Machines

The transportation only of a tobacco products manufacturing machine is considered exempt from the scheme. There is no requirement for a transport business to obtain a licence for the scheme.

However there is a responsibility for the licensee to record details of the tobacco products manufacturing machinery movement before it takes place, these should include name of transporter used, vehicle details, destination (including Unique Licence Number of the recipient) and the proposed route, scheduled stops or storage locations (as per licence details) and any export or import reference declarations as necessary.

The tobacco products manufacturing machine should not be held by the transporter for a period longer than the proposed time to deliver the item.

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