HMRC - TOBPMMLS2500 - Acting As A Broker For The Sale Of A Tobacco Products Manufacturing Machine

If the broker does not take possession of the tobacco products manufacturing machine they will not be performing a regulated activity and therefore do not require a licence under the scheme.

They will however need to be aware of the tobacco products manufacturing machine licensing scheme and ensure that any potential customer in the UK is also aware of the scheme. It is an offence to purchase or own a tobacco products manufacturing machine in the UK without a licence.

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