HMRC - TOBPMMLS3200 - Eligibility For A Licence Under The Scheme

There must be a legitimate business requirement under the scheme to gain a licence which gives approval to carry out regulated tobacco activities in the UK. The potential businesses involved in the scheme are:

tobacco products machine manufacturers (this includes distribution businesses)

tobacco products manufacturers

businesses involved in scientific or research activities

scrap/disposal businesses

auction houses

retailers of tobacco products manufacturing machinery

brokers involved in arranging sales/purchases of tobacco products manufacturing machinery (if they take procession of the machine)

importers/exporters of tobacco products manufacturing machinery

A business must be a registered tobacco manufacturer or have a valid use, such as scientific testing, to qualify for using a tobacco products manufacturing machine.

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