HMRC - TOBPMMLS4050 - Overview

Legislation states that the Commissioners may authorise applicants to receive a licence only if they are satisfied that the applicant is considered fit and proper. The applicant should be fit and proper to carry on a controlled activity and not use the tobacco products manufacturing machinery for fraudulent evasion of excise duty on tobacco products.

The aim of the fit and proper test is to ensure that businesses who present a risk to the revenue are excluded from being granted a licence which will make it more difficult to produce illicit tobacco products.

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