HMRC - TOBPMMLS6100 - Obligations For Tobacco Products Manufacturing Machine Manufacturers

The manufacturing of a tobacco products manufacturing machine is a regulated activity. The ownership and possession of a tobacco products manufacturing machine is also a regulated activity.

Manufacturers of tobacco products manufacturing machinery are obliged to obtain a licence before production takes place.

Each manufacturer should maintain full records of the tobacco products manufacturing machines they manufacture which must contain:

the full details of the machine involved

details of the products the machine manufactures

intended customer who is buying the machine

date of sale/lease (Including the timeframe of the lease agreement)

value of sale/lease

confirmation and evidence that the customer is licensed to purchase a tobacco products manufacturing machine. i.e. their ULN (If the business purchasing the machine is based in the United Kingdom. If the business is based outside the United Kingdom the manufacturer must make checks to confirm the business requirement for the machine).

delivery and transportation details

details of the machines SIN

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