HMRC - TOBPMMLS6250 - Obligations When Selling A Tobacco Products Manufacturing Machine Outside Of The UK

At the present time it is not a requirement for tobacco products manufacturing machine holders to be licensed under this scheme if they are overseas.

Therefore if the sale of a machine is made to a business outside of the UK, the following specifics should be recorded and confirmed to us before the sale takes place:

the name of the business purchasing the machine

the address of the business purchasing the machine

if different, the address where the machine is being delivered

the amount that the machine was sold for

the relevant VAT and excise approval numbers. (If sale made to an EU Member State)

the type of tobacco products being manufactured

do they hold the respective approval or registration to produce tobacco products in their country

the maximum volume of tobacco products manufactured in the agreed set period

The specific identification number of the tobacco products manufacturing machine

Regardless of the country of sale, due diligence should also be undertaken, to ensure that the potential of manufacturing illicit tobacco is kept to a minimum. Where possible, confirmation of the intended market for products manufactured by the tobacco products manufacturing machine that is being sold should be obtained.

We will also require notification that a change to the licence is due to take place to enable the necessary amendments/revocation to take place.

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