HMRC - TOBPMMLS6300 - Obligations When Destroying A Tobacco Products Manufacturing Machine

When the tobacco products manufacturing machine is being destroyed the licensee (the person holding the licence) must be prepared to confirm to us at least 45 days before the destruction takes place:

the unique licence number that is effected

the specific identification number of the tobacco products manufacturing machine

the intended date of destruction

the ULN of the business destroying the machine (if applicable)

the address where the machine will be delivered to and destroyed (if applicable)

the products previously being manufactured by the machine

the serial number of the machine

All amendments needed to licences should be notified to us at least 45 days prior to the changes being made to enable full checks to be carried out.

It will be important for the licence holder to record and retain all evidence of the movement of the tobacco products manufacturing machinery and the certificate or evidence of destruction in the event of this information being requested by HMRC. If the evidence is not held penalties may apply.

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