HMRC - TOBPMMLS7100 - Revocation Of Licence

A licence may be revoked by us if we find that the following has occurred:

a machine is discovered manufacturing tobacco products that are not stated within the licence held.

a machine is found at an address that has not been agreed within the licence granting approval.

a licensee is found to be involved in illicit activity.

a licensee has purchased a tobacco products manufacturing machine from an unlicensed supplier.

a licensee has sold a tobacco products manufacturing machine to an unlicensed buyer.

a licensee has their registration for producing tobacco products revoked by HMRC.

tobacco products from an identifiable tobacco products manufacturing machine is repeatedly found being sold as illicit products.

(This content has been withheld because of exemptions in the Freedom of Information Act 2000)

Businesses have the right to appeal any revocation decision we make. They have the right to an independent review of the decision or they can appeal directly to an independent tribunal.

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