HMRC - TOBPMMLS9000 - Offences/Penalties

From 1 August 2018 it will be an offence to carry out regulated activities in the UK without a licence.

The tobacco products manufacturing machine will be subject to forfeiture if held without the necessary licence.

From 1 August 2018 it will be an offence to purchase a tobacco products manufacturing machine from a supplier that does not hold a licence to carry out regulated activities in the UK.

The tobacco products manufacturing machine may be liable to forfeiture.

A financial penalty may be applied. (A person who does not comply with regulation 3(1) is liable to penalty of the amount specified in section 9(2) (b) of the Finance Act 1994([[1]](file://c/s/CAF1/BT%20Excise%20Tobacco%20Policy%20Strategy%20Devt/International%20Issues/FCTC/Art%206%20-%20Machinery/Guidance/Operational%20Guidance/180319%20Final%20Guidance%20-%20Revised%20SJW%20-%20Highlighted%20Redactions.docx#\_ftn1 “”)) (penalties for contravention of statutory requirements).

From 1 August 2018 it will be an offence to sell a tobacco products manufacturing machine to a purchaser that does not hold a licence to carry out regulated activities in the UK.

The tobacco products manufacturing machine may be liable to forfeiture.

A financial penalty may be applied. (A person who does not comply with regulation 3(1) is liable to penalty of the amount specified in section 9(2) (b) of the Finance Act 1994([[2]](file://c/s/CAF1/BT%20Excise%20Tobacco%20Policy%20Strategy%20Devt/International%20Issues/FCTC/Art%206%20-%20Machinery/Guidance/Operational%20Guidance/180319%20Final%20Guidance%20-%20Revised%20SJW%20-%20Highlighted%20Redactions.docx#\_ftn2 “”)) (penalties for contravention of statutory requirements).

From 1 August 2018 it will be an offence to hold tobacco products manufacturing machinery without a licence.

A financial penalty may be applied. (A person who does not comply with regulation 3(1) is liable to penalty of the amount specified in section 9(2) (b) of the Finance Act 1994([[3]](file://c/s/CAF1/BT%20Excise%20Tobacco%20Policy%20Strategy%20Devt/International%20Issues/FCTC/Art%206%20-%20Machinery/Guidance/Operational%20Guidance/180319%20Final%20Guidance%20-%20Revised%20SJW%20-%20Highlighted%20Redactions.docx#\_ftn3 “”)) (penalties for contravention of statutory requirements).

From 1 August 2018 it will be an offence if evidence is not held showing the location of any tobacco products manufacturing machine(s) held

A financial penalty may be applied. (A person who does not comply with regulation 3(1) is liable to penalty of the amount specified in section 9(2) (b) of the Finance Act 1994([[4]](file://c/s/CAF1/BT%20Excise%20Tobacco%20Policy%20Strategy%20Devt/International%20Issues/FCTC/Art%206%20-%20Machinery/Guidance/Operational%20Guidance/180319%20Final%20Guidance%20-%20Revised%20SJW%20-%20Highlighted%20Redactions.docx#\_ftn4 “”)) (penalties for contravention of statutory requirements).

If they are liable to a penalty where regulated tobacco products manufacturing has been carried out then they will be liable to a penalty of £250.

Penalties may also be charged when:-

a breach has been made against the condition or restrictions included in the licence

a breach has been made regarding the requirements for an exemption from a licence

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