



Notification Number: 2001/65/UK

The Tobacco Products Regulations 2001 Part IV Fiscal Marks Public Notice 476 - Tobacco Products Duty Section 14 and Annexes A and B.

Date received : 06/02/2001

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Issue of comments by : Netherlands

Message

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Message 001

Communication from the Commission - SG(2001) D/50333
Directive 98/34/EC

Notifikation - Notifizierung - Γνωστοποίηση - Notificación - Notification - Notifica - Kennisgeving -
Notificação - Ilmoitus - Anmälan : 2001/65/UK.

Fristerne indledes ikke - Kein Fristbeginn - Καμμία έναρξη προθεσμίας - Does not open the delays - No abre el
plazo - N'ouvre pas de délais - Non fa decorrere la mora - Geen termijnbegin - Nao inicia o prazo - Määräaika ei
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(MSG: 200100333.EN)

1. Structured Information Line

MSG 001 IND 2001 0065 UK EN 07-05-2001 06-02-2001 UK NOTIF 07-05-2001

2. Member State

United Kingdom

3. Department Responsible

Department of Trade and Industry
Standards and Technical Regulations Directorate

3. Originating Department

HM Customs and Excise.



4. Notification Number

2001/65/UK - SOOS

5. Title

The Tobacco Products Regulations 2001 Part IV Fiscal Marks
Public Notice 476 - Tobacco Products Duty Section 14 and Annexes A and B.

6. Products Concerned

Cigarettes and hand-rolling tobacco, other than hand-rolling tobacco intended for retail sale in loose form that is supplied by the manufacturer or importer in packets that each contain not less than 500 grams.

7. Notification Under Another Act

Notification of the provisions adopted is required for the purposes of:

Directive 92/12/EEC on the general arrangements for products subject to excise duty and on the holding, movement and monitoring of such products
- article 31(2) refers; and

Directive 95/59/EC on taxes other than turnover taxes which affect the consumption of manufactured tobacco - article 18 refers.

8. Main Content

These Regulations replace the Tobacco Products Regulations 1979 (S.I. 1979/904) and provide the machinery for administering the excise duty on tobacco products charged by section 2 of the Tobacco Products Duty Act 1979. They also regulate the circumstances in which tobacco products are required to carry fiscal marks and related matters.

In so far as the technical specification is concerned, Part IV of the Regulations is relevant as this section defines, inter alia, the "specified tobacco products" that may be required to carry a fiscal mark.

The actual specification of the mark is contained in an associated Public Notice, namely section 14 and Annexes A and B of Notice 476 Tobacco Products Duty. The Annexes prescribe the location, appearance and content of the mark.

The UK will fulfil its obligation under Article 12 of Directive 98/34/EC when these regulations are officially published.

9. Brief Statement of Grounds

The fiscal marking scheme will be brought into effect in reliance on Article 21(1) of Directive 92/12/EEC which permits Member States to require that products released for consumption in their territory carry tax markings used for fiscal purposes.

The fiscal mark to be carried by cigarettes and hand-rolling tobacco will take the form of the legend "UK DUTY PAID" so that products not so marked will be easily identifiable. This will mean that cigarettes and hand-rolling tobacco offered for sale in the UK that have not borne UK excise duty will be easily identifiable. The fiscal marking scheme will enable the illicit supply of cigarettes and hand-rolling tobacco to be detected and punished



with less disruption to legitimate traders whose stocks will clearly show that UK duty has been paid.

10. Reference Documents - Basic Texts

Draft Tobacco Products Regulations 2001 (part IV refers)

Draft Notice 476 Tobacco Products Duty (section 14 and annexes A and B refer).

11. No

12. -

13. No

14. No

David O'Sullivan
General Secretary
European Commission