



Notification Number: 2005/653/UK

The Tobacco Products and Excise Goods (Amendment) Regulations 2006

Date received : 25/11/2005

End of Standstill : 27/02/2006

Message

Message 001

Communication from the Commission - SG(2005) D/52808

Directive 98/34/EC

Notificación - Oznámení - Notifikation - Notifizierung - Teavitamine - Γνωστοποίηση - Notification - Notification - Notifica - Pieteikums - Pranešimas - Bejelentés - Notifika - Kennisgeving - Zawiadomienie - Notificação - Hlásenie-Obvestilo - Ilmoitus - Anmälan : 2005/0653/UK.

No abre el plazo - Nezahtuje odklady - Fristerne indledes ikke - Kein Fristbeginn - Viivituste perioodi ei avata - Καμμία έναρξη προθεσμίας - Does not open the delays - N'ouvre pas de délais - Non fa decorrere la mora - Neietekmē atlikšanu - Atidėjimai nepradedami - Nem nyitja meg a késések - Ma' jiftaħ il-perijodi ta' dawmien - Geen termijnbegin - Nie otwiera opóźnień - Nao inicia o prazo - Neotvorí oneskorenia - Ne uvaja zamud - Määräaika ei ala tästä - Inleder ingen frist.

(MSG: 200502808.EN)

1. Structured Information Line

MSG 001 IND 2005 0653 UK EN 27-02-2006 25-11-2005 UK NOTIF 27-02-2006

2. Member State

United Kingdom

3. Department Responsible

Department of Trade and Industry: Standards and Technical Regulations Directorate

3. Originating Department

HM Revenue & Customs

4. Notification Number

2005/0653/UK - X00M

5. Title



The Tobacco Products and Excise Goods (Amendment) Regulations 2006

6. Products Concerned

Specified tobacco products (i.e. cigarettes, and 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

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8. Main Content

The draft Regulations make amendments to the fiscal marking provisions contained in the Tobacco Products Regulations 2001.

The Tobacco Products Regulations 2001 (SI 2001/1712) 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.

Regulation 3(6) inserts a new Regulation 23(1A) into the 2001 Regulations in order to exempt, from the requirement to bear a fiscal mark, specified tobacco products that are imported by private individuals for their own use and on which excise duty is paid. The exemption is subject to the goods being properly declared, as required by the Customs and Excise Management Act, and duty being paid.

Regulation 3(7) inserts a new Regulation 23(A) into the 2001 Regulations to exempt specified tobacco products from the requirement to bear a fiscal mark if they are not being sold or offered for sale and, after being removed to home-use on payment of duty, will be used solely for testing for quality purposes or for testing new products which are being developed or for both of these purposes.

Regulation 3(8) amends Regulation 25(2) of the 2001 Regulations so that private individuals who import specified tobacco products for their own consumption, on which they pay duty, are not guilty of an offence as a result of holding tobacco products which are required to bear a fiscal mark but do not.

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

Specified tobacco products which are imported by private individuals as part of their traveller's allowances, on which no duty is payable, are exempted from the requirement to bear a fiscal mark by the Tobacco Products Regulations 2001. Regulations 3(6) and 3(8) have the effect of extending this exemption to specified tobacco products which would have been relieved from duty had they not been in excess of the traveller's allowance, and is subject to the goods being properly declared, as required by the Customs and Excise Management Act, and duty being paid. The Regulations, in their current form, render such tobacco products liable to forfeiture because they do not bear a fiscal mark, even though UK duty has been paid on them.

The Tobacco Products Regulations 2001 currently require that specified tobacco products, which are removed to home-use on payment of duty for the purposes of testing (including smoking by people), bear a fiscal mark. This creates difficulties for those tobacco products that are packaged for removal or export from the UK. Such products must not be packaged in packages that bear a fiscal mark and so cannot be removed to home-use for the purposes of testing because they do not bear a fiscal mark applying a mark to them is not practicable.



Regulation 3(7) exempts these tobacco products goods from the requirement to bear a mark where they are to removed to home-use for testing purposes provided that the duty is paid and the tobacco products are not to sold or offered for sale.

10. Reference Documents - Basic Texts

c) 2001/65/UK.

11. Invocation of the Emergency Procedure

No

12. Grounds for the Emergency

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13. Confidentiality

No

14. Fiscal measures

No

15. Impact assessment

There is currently no up-to-date Impact Assessment available. An Impact Assessment was completed to accompany the Tobacco Products Regulations 2001, but a new one will be published which assesses all of the changes made by the new Regulation, including those which are not notifiable.

16. TBT and SPS aspects

TBT Aspect

Yes

SPS Aspect

No

The draft is not a sanitary or phytosanitary measure in the sense of Annex A of the SPS Agreement.

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