STATUTORY INSTRUMENTS

2006 No. 2367 (C. 80)

EXCISE

The Finance Act 2006 (Tobacco Products Duty: Evasion) (Appointed Day) Order 2006

Made - - - - 6th September 2006

The Treasury make the following Order in exercise of the powers conferred by section 2(3) of the Finance Act 2006(**a**):

1. This Order may be cited as the Finance Act 2006 (Tobacco Products Duty: Evasion) (Appointed Day) Order 2006.

2. The day appointed for the purposes of section 2(3) of the Finance Act 2006 (tobacco products duty: evasion) is 1st October 2006.

Kevin Brennan
Claire Ward
6th September 2006 Two of the Lords Commissioners of Her Majesty's Treasury

(**a**) 2006 c. 25.

EXPLANATORY NOTE

(This note is not part of the Order)

This Order brings into force the amendments to the Tobacco Products Duty Act 1979 (c. 7) made by section 2 of the Finance Act 2006 (c. 25). The amendments impose a duty on manufacturers of tobacco products to avoid, so far as reasonably practicable, supplying cigarettes or hand rolling tobacco to persons likely to smuggle them into the United Kingdom or otherwise facilitating the smuggling into the United Kingdom of cigarettes or hand rolling tobacco. Manufacturers failing to comply with their duty may be liable to a penalty.

A full regulatory impact assessment was published at Budget 2006 and is available at

http://www.hmrc.gov.uk/budget2006/index.htm#ria .

Alternatively a copy may be obtained from:

Tobacco Branch

Excise & Stamp Taxes

3rd Floor West, Ralli Quays

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Salford

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£3.00

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