ORDER

Entitled

Excise Duty on Tobacco Products (Quantitative Restrictions) Order 2004

Made by the Minister for Finance

STATUTORY INSTRUMENT

S.I. No. 201 of 2004

Excise Duty on Tobacco Products (Quantitative Restrictions) Order 2004

I, Charlie McCreevy, Minister for Finance, in exercise of the powers conferred on me by section 46 of the Finance Act 2004 (No. 8 of 2004), hereby order as follows:

1. This Order may be cited as the Excise Duty on Tobacco Products (Quantitative Restrictions) Order 2004.

2. The 10th day of May 2004, is appointed as the day on which this Order comes into operation.

3. In this Order –
   "cigarettes", "cigars", "smoking tobacco" and "tobacco products" have the same meanings as they have in the Finance (Excise Duty on Tobacco Products) Act 1977 (No. 32 of 1977), as amended by section 86 of the Finance Act 1997 and by section 94 of the Finance Act 2002 (No.5 of 2002);

   "cigarillos" means cigars weighing not more than 3 grammes each;

   "subsection (2)(a)" means subsection (2)(a) of section 104 of the Finance Act 2001 (No. 7 of 2001).

4. (a) Subsection (2)(a) shall not apply to cigarettes, released for consumption in the Czech Republic, until 1 January 2008.

   (b) Subsection (2)(a) shall not apply to tobacco products (other than cigarettes), released for consumption in the Czech Republic, until 1 January 2007.

   (c) Subsection (2)(a) shall not apply to cigarettes and smoking tobacco, released for consumption in the Republic of Estonia, until 1 January 2010.

   (d) Subsection (2)(a) shall not apply to cigarettes, released for consumption in –

      (i) the Republic of Slovenia, until 1 January 2008,

      (ii) the Republic of Hungary, the Republic of Poland or the Slovak Republic, until 1 January 2009, and

      (iii) the Republic of Latvia or the Republic of Lithuania, until 1 January 2010.

   (e) A person travelling to the State and transporting tobacco products, released for consumption in the Czech Republic, for his or her own use may import free of excise duty no more than either 200 cigarettes or 100 cigarillos or 50 cigars or 250 grammes of smoking tobacco until 1 January 2007 and no more than 200 cigarettes from 1 January 2007 until 1 January 2008.

(f) A person travelling to the State and transporting cigarettes or smoking tobacco, released for consumption in the Republic of Estonia, for his or her own use may import free of excise duty no more than either 200 cigarettes or 250 grammes of smoking tobacco until 1 January 2010.

(g) A person travelling to the State and transporting cigarettes, released for consumption in the Republic of Hungary, the Republic of Latvia, the Republic of Lithuania, the Republic of Poland, the Slovak Republic or the Republic of Slovenia, for his or her own use may import free of excise duty no more than 200 cigarettes until such time as subsection (2)(a) applies to such products.

GIVEN under my Official Seal
_______________ 2004

Charlie McCreevy
Minister for Finance

Pn 2540
Price: €0.76

EXPLANATORY NOTE

(This note is not part of the instrument and does not purport to be a legal interpretation).

This Order excludes tobacco products transported from certain Member States from the relief from excise duty as provided for in Section 104(2)(a) of the Finance Act, 2001. In the case of the Czech Republic it excludes all tobacco products from that relief and in the case of the Republic of Estonia, in addition to cigarettes, it excludes other smoking tobacco. It also maintains, for a transitional period, the duty free limits which applied to such tobacco products prior to the accession of these Member States into the EU.