Statutory Instruments

S.I. No. 644 of 2006

ORDER

Entitled

Excise Duty on Tobacco Products (Quantitative Restrictions) Order 2006

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I, Brian Cowen, Minister for Finance, in exercise of the powers conferred on me by subsection (4) (inserted by section 46 of the Finance Act 2004 (No. 8 of 2004)) of section 104 of the Finance Act 2001 (No.7 of 2001), hereby order as follows:

1. This Order may be cited as the Excise Duty on Tobacco Products (Quantitative Restrictions) Order 2006.

2. The 1st day of January 2007, is appointed as the day on which this Order comes into operation.

3. In this Order –
   "cigarettes" has the same meanings in the section 71 of the Finance Act 2005 (No. 5 of 2005);

   "subsection (2)(a)" means subsection (2)(a) of section 104 of the Finance Act 2001.

4. (a) Subsection (2)(a) shall not apply to cigarettes, released for consumption in the Republic of Bulgaria or Romania, until 1 January 2010.

   (b) A person travelling to the State and transporting cigarettes, released for consumption in the Republic of Bulgaria or Romania, 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,

14 December 2006.

L.S.

Brian Cowen

Minister for Finance.

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. 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.