



STATUTORY INSTRUMENTS

S.I. No. 627 of 2007

EXCISE DUTY ON TOBACCO PRODUCTS (QUANTITATIVE
RESTRICTIONS) (AMENDMENT) ORDER 2007

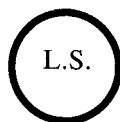
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EXCISE DUTY ON TOBACCO PRODUCTS (QUANTITATIVE
RESTRICTIONS) (AMENDMENT) ORDER 2007

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) (Amendment) Order 2007.
2. The date on which this Order comes into operation is 17th September 2007.
3. The Excise Duty on Tobacco Products (Quantitative Restrictions) Order 2004 (S.I. No. 201 of 2004) is amended in Article 4 by deleting paragraph (d)(i).



GIVEN under my Official Seal,
5 September 2007

BRIAN COWEN,
Minister for Finance.

*Notice of the making of this Statutory Instrument was published in
"Iris Oifigiúil" of 14th September, 2007.*

EXPLANATORY NOTE

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

Section 104(2)(a) of the Finance Act 2001 provides for a relief from excise duty for excisable products acquired by a private individual in another Member State of the Community and transported by that person to the State. The Excise Duty on Tobacco Products (Quantitative Restrictions) Order 2004 excludes from the scope of that relief tobacco products transported from certain Member States where the rate of excise duty on such products is lower than the minimum required under EU law.

As the rate of excise duty on cigarettes in the Republic of Slovenia now conforms to the EU minimum requirement, this Order removes the Republic of Slovenia from the scope of the 2004 Order, and so provides that the relief under section 104(2)(a) of the Finance Act 2001 applies to qualifying importations of cigarettes from that Member State.

BAILE ÁTHA CLIATH
ARNA FHOILSIÚ AG OIFIG AN tSOLÁTHAIR
Le ceannach díreach ón
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TEACH SUN ALLIANCE, SRÁID THEACH LAIGHEAN, BAILE ÁTHA CLIATH 2
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