

Subsidiary Legislation made under s. 16A(b).

Tobacco (Disposal) Regulations 2024

LN.2024/207

Commencement **7.11.2024**

ARRANGEMENT OF REGULATIONS

Regulation

1. Title.
2. Commencement.
3. Interpretation.
4. Disposal of tobacco.
5. Proceeds of sale.
6. Records.

1997-34

Tobacco

2024/207

Tobacco (Disposal) Regulations 2024

In exercise of the powers conferred upon him by section 16A(b) of the Tobacco Act 1997, the Minister has made the following Regulations-

Title.

1. These Regulations may be cited as the Tobacco (Disposal) Regulations 2024.

Commencement.

2. These Regulations come into operation on the day of publication.

Interpretation.

3. In these Regulations-

“authorised wholesaler” means a person who holds a valid wholesale licence;

“Collector” means the Collector of Customs;

“Commissioner” means the Commissioner of the Royal Gibraltar Police;

“Gibraltar Recovered Assets Fund” means the fund of that name established under the Public Finance (Control and Audit) Act and listed in Schedule 1 thereto;

“wholesale licence” means a wholesale licence issued under section 3 of the Tobacco Act 1997.

Disposal of tobacco.

4. Where tobacco of merchantable quality has been-

(a) forfeited to the Crown pursuant to an order of a court; or

(b) abandoned and no lawful claim has been made for its return,

and its destruction under section 16A(a) of the Tobacco Act 1997 is not being pursued, the Collector or the Commissioner, as the case may be, may sell that tobacco to an authorised wholesaler.

Proceeds of sale.

5. The proceeds of any tobacco disposed of in accordance with regulation 4 must, after the deduction of any costs incurred in the sale, if any, be paid into the Gibraltar Recovered Assets Fund.

Records.

6. The Collector or the Commissioner must keep a record of any sale made under these Regulations and such records must include the identity of the purchaser and details of the wholesale licence, the amount paid, the quantity, type and brand of the tobacco.