



STATUTORY INSTRUMENTS.

**S.I. No. 403 of 2009**

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EXCISE DUTY ON TOBACCO PRODUCTS (QUANTITATIVE  
RESTRICTIONS) ORDER 2009

**(Prn. A9/1386)**

## EXCISE DUTY ON TOBACCO PRODUCTS (QUANTITATIVE RESTRICTIONS) ORDER 2009

I, BRIAN LENIHAN, 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 2009.

2. The date on which this Order comes into operation is 1st October 2009.

3. In this Order—

“cigarettes” and “smoking tobacco” have the same meanings as they have in Chapter 3 of Part 2 of the Finance Act 2005 (No. 5 of 2005);

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

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

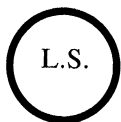
(2) A person travelling to the State and transporting cigarettes or smoking tobacco, released for consumption in the Republic of Estonia, for his or her own use may import free of excise duty no more than either 200 cigarettes or 250 grammes of smoking tobacco until such time as subsection (2)(a) applies to such products.

5. (1) Subsection (2)(a) shall not apply to cigarettes, released for consumption in the Republic of Lithuania, until 1 January 2010.

(2) A person travelling to the State and transporting cigarettes, released for consumption in the Republic of Lithuania, 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.

6. The Excise Duty on Tobacco Products (Quantitative Restrictions) Order 2004 (S.I. No. 201 of 2004) is revoked.

*Notice of the making of this Statutory Instrument was published in “Iris Oifigiúil” of 6th October, 2009.*



GIVEN under my Official Seal,  
24 September 2009.

BRIAN LENIHAN,  
Minister for Finance.

## EXPLANATORY NOTE

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

This Order replaces Regulations entitled “The Excise Duty on Tobacco Products (Quantitative Restrictions) Order 2004 (S.I. No 201 of 2004) and 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.

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