

## Tobacco track and trace – SWA & HMRC video conference notes Thursday 11<sup>th</sup> Oct'18

Q. Are 3<sup>rd</sup> party hauliers required to register as Economic Operators (EO) in order to transport tobacco on behalf of the Manufacturer or Wholesaler?

**A. No, however the Manufacturer or Wholesaler should be registered as an EO and they WILL be responsible for tracking and registering the full route of this tobacco all the way to the next registered EO. If the route includes transloading or disaggregation of the original order before it reaches the next EO, the original EO will also need to register this movement and the reaggregated order.**

Q. What information is required to be given to the repository when using a 3<sup>rd</sup> party haulier?

**A. The same information is required as for any normal delivery in terms of order product content, quantity, invoice details and details of the customer/EO receiving this order. However details of the 3<sup>rd</sup> party haulier are also required, including the registration plate of the vehicle(s) being used in the transportation. Any further detail required by the 3<sup>rd</sup> party is still to be clarified.**

Q. The legislation states that no tobacco should be sold without electronic confirmation having been received by the repository to confirm the sale. This could take up to 60seconds, do HMRC expect customers to wait this long, let alone the impact it has on the wholesaler's time and associated costs?

**A. HMRC cannot confirm the length of time and it will depend on routers and speed of data providers which will vary and can't be tested as they have not yet been assigned. However HMRC don't want to have anyone penalised.**

Q. Following on from the question above, what happens if there is power outage, broadband failure or other IT issues that cause signal loss. Are wholesalers expected not to sell tobacco?

**A. HMRC again don't want to see anyone being penalised. *(Details of what would happen in this situation are still to be clarified)***

Q. If a customer is paying by credit, how would this be transmitted as the legislation states that the repository must be sent proof of payment, which is often weeks/months after the purchase.

**A. Within the software it should be marked as "Other Payment".**

Q. How is T&T to be traced within the retail marketplace?

**A. After it arrives at the "First Retail Outlet" the tracking system stops. This includes where retailers may move stock from one store to another or use one central store as a distribution point for their other stores.**