

This matter is being dealt with by:
Trading Standards
Reference: 389518
T 0115 8041147
E trading.standards@nottscc.gov.uk
W nottinghamshire.gov.uk

**Private and Confidential
To be opened by addressee only**

Ms S Sharma - director of DSA
PVT Limited T/A
Beeston Essentials
24 High Road
Beeston, Nottingham
NG9 2JP

6th August 2024

Dear Shalini Sharma

**Re: Tobacco and Related Products Regulations 2016
Advice for retailers of e-cigarettes and nicotine-containing e-liquids**

We are writing this letter as we have received information that your store is alleged to be stocking vapes which do not comply with the current requirements – in particular the requirement that the tanks may only hold a maximum of 2ml.

- **Advice relating to compliance of vape products under the above named legislation**

MHRA (Medicines & Healthcare products Regulatory Agency) has issued the following advice to help retailers to check e-cigarette and e-liquid products for compliance with the Tobacco and Related Products Regulations 2016.

Product requirements

These apply to e-cigarettes (including rebuildable devices, those sold without nicotine content and components and replacement parts) and to e-liquids (refill containers for e-cigarettes):

- Maximum tank size of an e-cigarette, 2ml (when assembled if necessary)
- Maximum strength of nicotine-containing liquid if present, 20mg/ml nicotine
- Maximum volume of a nicotine-containing refill container, 10ml
- Tamper-evident and child-resistant packaging

Labelling requirements

On pack as sold (must be on bottle or device if no outer packaging):

- List of ingredients in nicotine-containing liquid, if present
- Indication of nicotine content and delivery per dose
- Batch number
- Recommendation to keep the product out of the reach of children
- Prominent health warning in black text on a white background on front and back - "This product contains nicotine which is a highly addictive substance"
- Prohibited on packs – offers and discounts, product safety / health claims

Unless all these details are included on the pack, an accompanying leaflet must include:

- Instructions for use and storage, including instructions for refilling where appropriate
- Contra-indications, warnings for specific risk groups and possible adverse effects, addictiveness and toxicity
- Contact details of the producer; also a contact within the UK if the producer is based outside the

OFFICIAL SENSITIVE WHEN COMPLETE

The Council is committed to protecting your privacy and ensuring all personal information is kept confidential and safe. For more details see our general and service specific privacy notices at: <https://www.nottinghamshire.gov.uk/global-content/privacy>

Nottinghamshire County Council, County House, 100 Chesterfield Road South, Mansfield, NG19 7AQ

UK (this may be an EU contact for products supplied in Northern Ireland)

Exceptions where these are not required

- Identical replacement parts where you and the consumer can clearly identify from the labelling the notified e-cigarette product for which the part is a replacement
- Parts such as battery units that do not come into contact with nicotine-containing liquid when in use
- A disposable e-cigarette or e-liquid product containing 0mg nicotine when sold

Notification requirements

Always check with your supplier that the products you are offered have been notified to MHRA. You can verify this by checking the MHRA published lists of notified products, on www.gov.uk/guidance/e-cigarettes-regulations-for-consumer-products#notified-products-for-great-britain-and-northern-ireland which is updated weekly. If a product has not been notified the manufacturer or importer may not supply it to you.

Are you a producer?

If you are a producer if you manufacture, import into the UK or add different branding to an e-cigarette or e-liquid product. Information for producers on product notification requirements is available at www.gov.uk/guidance/e-cigarettes-regulations-for-consumer-products

Product safety issues

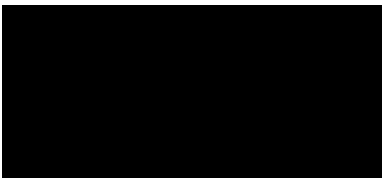
Side effects and safety concerns with e-cigarettes or e-liquids (refill containers) can be reported to MHRA through the Yellow Card reporting system - <https://yellowcard.mhra.gov.uk/>
Products suspected to be defective or non-compliant report to local Trading Standards or to TPDsafety@mhra.gov.uk. Do feel free to pass this message on to consumers on your website and in your shop.

Further advice

More detailed information is available on the MHRA web page together with links to advice on other areas such as advertising and cross-border selling which are not the responsibility of MHRA. Additional advice may be available from your local Trading Standards team or by contacting MHRA at info@mhra.gov.uk.

On this occasion we are content to offer you the above advice and sources of information. However, we will continue to monitor complaints or other information and should we receive information that vapes continue to be sold with too large a capacity or any other breach included in the advice above we may look to take further formal action.

If you require more advice, please see www.businesscompanion.info which has a range of advice for traders alternatively for specific advice you can contact the Trading Standards Commercial Team for chargeable advice on 0115 804 2912 or tscommercial@nottscc.gov.uk.



Rebecca Percy
Trading Standards Officer
Nottinghamshire County Council

Notice of powers and rights to occupier



**Nottinghamshire
County Council**

To Beeston Essentials LA Ref

Address 24 High Road, Beeston, NG9 2JP

Date 16/06/25 Time 13:58

Person Seen Deepak Sharma Officer Annie Kinsley

Position Owner

This notice should be passed to the business owner(s)/director(s) or relevant manager of the premises.

Code of Practice – Powers of Entry (Section 48(1)(a)) of the Protection of Freedoms Act 2012

Visit conducted: without a warrant with a warrant

Reason for Visit: Routine Inspection Enquiry/complaint investigation Other

This notice is issued in accordance with the above code of practice. It informs you about your rights when an authorised officer who has powers of entry wishes to exercise those powers. It also explains any associated powers and any compensation or complaints procedures that exist. You may obtain copies of the code of practice via [Powers of entry - GOV.UK \(www.gov.uk\)](http://Powers of entry - GOV.UK (www.gov.uk)) or request a copy via the e-mail address below. See over leaf for more information about entry to premises with/without a warrant.

Officer Powers

Authorised officers have a legal right to enter and inspect business premises when they are open for business or at any reasonable time, and if so required by law, on production of credentials. Wherever possible they will visit by appointment, however on some occasions they may not provide notice if to do so would defeat the object of the inspection. It is always advisable to ask to see officers' credentials or identification before allowing them to proceed. The powers of an officer do vary depending on the legislation pertinent to the visit; however, officers will generally have the following powers:

- To enter and inspect all parts of business premises
- To observe the operation of the business
- To interview staff during inspection
- To seize and retain any food, goods, computers or documents that may be required as evidence
- To make test purchases, take samples and photographs
- To inspect and test any goods, equipment or installations
- To seize items that are liable to forfeiture
- To require the production and take copies of recordings (including computer records), documents and video recordings associated with the business

Officer powers are contained in a variety of legislation enforced by this service, including those listed below

Consumer Protection from Unfair Trading Regulations 2008 Trade Descriptions Act 1968

Consumer Protection Act 1987 General Product Safety Regulations 2005

Business Protection from Misleading Marketing Regulations 2008 Weights & Measures Act 1985

Copyright Designs & Patents Act 1988 Trademarks Act 1994 Consumer Rights Act 2015

Food Safety Act 1990 Food Safety and Hygiene (England) Regulations 2013 Licensing Act 2003

Animal Health Act 1981 Animal Welfare Act 2006 Agriculture Act 1970

Animal Feed (Hygiene, Sampling etc and Enforcement) (England) Regulations 2015

Animal By-Products (Enforcement) (England) Regulations 2013

Other (insert detail)

Obstruction of officers or failure to provide assistance

It may be an offence to obstruct, fail to comply with a requirement imposed, or fail to give any assistance or information reasonably required by the officer, or to give false or misleading information (this includes providing access to locked or secure areas). On conviction the offence is punishable by fine and/or imprisonment.

Consent of landowner or occupier

Consent Obtained Consent not requested Consent requested but not obtained

This section is to confirm that the occupier has been notified about the purpose of the visit and, for exercising powers of entry and associated powers, what these powers are and how they will be used. Reasonable effort should be made to obtain the consent of the landowner or occupier, unless obtaining consent would frustrate the purpose of the visit, for example by causing undue delay.

Declaration of landowner or occupier

I confirm receipt of this notice and hereby consent to officers entering the premises for the stated purposes. I understand that I am not obliged to consent and may withdraw consent at any time. I understand if I refuse or withdraw consent officers can still exercise lawful authority to enter and exercise powers. I also understand the consequences or penalty for obstructing officers when exercising their powers.

Name of person granting consent

Signature

[Insert name and address of relevant licensing authority and its reference number (optional)]

**Application for the review of a premises licence or club premises certificate under the
Licensing Act 2003**

PLEASE READ THE FOLLOWING INSTRUCTIONS FIRST

Before completing this form please read the guidance notes at the end of the form.
If you are completing this form by hand please write legibly in block capitals. In all cases ensure
that your answers are inside the boxes and written in black ink. Use additional sheets if necessary.
You may wish to keep a copy of the completed form for your records.

I Brian Costello

(Insert name of applicant)

**apply for the review of a premises licence under section 51 / apply for the review of a club
premises certificate under section 87 of the Licensing Act 2003 for the premises described in
Part 1 below (delete as applicable)**

Part 1 – Premises or club premises details

Postal address of premises or, if none, ordnance survey map reference or description

Beeston Essentials
24 High Road

Post town

Beeston

Post code (if known)

NG9 2JP

Name of premises licence holder or club holding club premises certificate (if known)

DSA PVT Limited

Number of premises licence or club premises certificate (if known)

Part 2 - Applicant details

I am

Please tick ✓ yes

1) an individual, body or business which is not a responsible
authority (please read guidance note 1, and complete (A)
or (B) below)

2) a responsible authority (please complete (C) below)

X

3) a member of the club to which this application relates
(please complete (A) below)

(A) DETAILS OF INDIVIDUAL APPLICANT (fill in as applicable)

Please tick ✓ yes

Mr

Mrs

Miss

Ms

Other title

(for example, Rev)

Surname

First names

Please tick ✓ yes

I am 18 years old or over

**Current postal
address if
different from
premises
address**

Post town

Post Code

Daytime contact telephone number

**E-mail address
(optional)**

(B) DETAILS OF OTHER APPLICANT

Name and address

Telephone number (if any)

E-mail address (optional)

(C) DETAILS OF RESPONSIBLE AUTHORITY APPLICANT

Name and address

Brian Costello on behalf of Nottinghamshire County Council Trading Standards

100 Chesterfield Road South

Mansfield

Nottinghamshire

NG19 7AQ

Telephone number (if any)

[REDACTED]

E-mail address (optional)

[REDACTED]

This application to review relates to the following licensing objective(s)

Please tick one or more boxes ✓

- 1) the prevention of crime and disorder X
- 2) public safety X
- 3) the prevention of public nuisance
- 4) the protection of children from harm X

Please state the ground(s) for review (please read guidance note 2)

The grounds for the review are based on the licencing objectives of the prevention of crime and disorder, public safety and the protection of children from harm.

Prevention of crime and disorder

A quantity of non-compliant disposable vapes and illegal cigarettes and tobacco have been seized from Beeston Essentials. Illegal cigarettes were sold to a Trading Standards Officer.

The premises owner, Shalini SHARMA, was issued with a warning letter after the first seizure detailing her responsibilities around the sale of vapes in general and to minors.

Public Safety/ Protection of children from harm

Counterfeit cigarette cigarettes do not contain the Reduced Ignition Propensity Strips designed to extinguish the cigarette if it is set down or not drawn on. This has been an E.U. requirement since 2011. The strip works by reducing oxygen supply to the lit cigarette and are an essential fire prevention device.

There are serious health implications of exposure to illegal vapes. These health implications, especially in young people, have been well documented. This has led to the ban of disposable vapes to protect young people. Testing of illegal vapes showed that they contained twice the safe level of lead, 10 x the safe level of nickel and 7 x the safe levels of chromium. The tests also found that illegal vapes contained 10 x the level of chemicals such as formaldehyde, then those found in legal vapes. (Source-University of Derby).

Manufacturers of vapes have to follow regulations on ingredients, packaging and marketing and all vapes must be registered with the Medicine and Health Care Products Regulatory Agency (MHRA). Most illegal vapes do not go through any kind of testing before being sold in the U.K.

There is an increased fire risk from poor quality vapes, damaged chargers and cables and a fire risk from the unsafe disposal of damaged batteries.

Please provide as much information as possible to support the application (please read guidance note 3)

On 16th June 2025, Nottinghamshire County Council Trading Standards visited Beeston Essentials and seized 76 non-compliant vapes, 440 sticks of illegal cigarettes and 16 packs of illegal hand-rolling tobacco. The cigarettes and hand-rolling tobacco had no legal market in the U.K and the vapes contravened the Tobacco and Related Products Regulations by having tank sizes in excess of the allowed 2ml capacity. Shalini SHARMA was issued with a warning letter explaining that:

The cigarettes failed the general safety requirement of GPSR, as some were found not to have the required safety features in the cigarette paper that causes the cigarette to self-extinguish.

The cigarettes did not comply with the Standardised Packaging of Tobacco Regulations 2015, which requires all tobacco to be sold in plain 'olive coloured' packs and have specified health warnings in English.

Some of the cigarettes were counterfeit – that is they were fakes/copies of a real brand but not produced with their permission. This is an offence under the Trademarks Act 1984.

The hand-rolling tobacco did not contain the UK duty-paid fiscal mark which is in breach of the Tobacco Products Duty Act 1979.

Some of the vapes were for single-use / disposable which is a breach of the Environmental Protection (Single-Use Vapes) (England) Regulations 2024

Some of the vapes were above the legal capacity and did not have the correct labelling for the UK market.

On 13th April, Nottinghamshire County Council Trading Standards carried out a test purchase at Beeston Essentials. A Trading Standards Officer was sold a packet of L&B cigarettes for £10. The packet contravened the Standardised Packaging of Tobacco Regulations 2015, which requires all tobacco to be sold in plain 'olive coloured' packs and have specified health warnings in English. These cigarettes have been confirmed as counterfeit by the brand holder. This is an offence under the Trademarks Act 1984.

Further packets of illegal cigarettes were found in the kitchen of the shop. Within a wheelie bin at the rear of the property, in a secure yard, was a quantity of cannabis vapes and sweets containing THC. Tetrahydrocannabinol (THC) is the principal psychoactive constituent of cannabis and can cause hallucinogenic and psychosis at high doses. Also found in the wheelie bin were four bars of chocolate, two containing THC and two containing Psilocin, the active ingredient in magic mushrooms, a Class A drug. This had been referred onto Nottinghamshire Police.

Please tick ✓ yes

Have you made an application for review relating to the premises before

If yes please state the date of that application

Day	Month	Year
<input type="text"/>	<input type="text"/>	<input type="text"/>

If you have made representations before relating to the premises please state what they were and when you made them

Please tick ✓

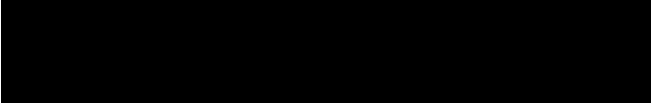
yes

- I have sent copies of this form and enclosures to the responsible authorities and the premises licence holder or club holding the club premises certificate, as appropriate X
- I understand that if I do not comply with the above requirements my application will be rejected X

IT IS AN OFFENCE, UNDER SECTION 158 OF THE LICENSING ACT 2003, TO MAKE A FALSE STATEMENT IN OR IN CONNECTION WITH THIS APPLICATION. THOSE WHO MAKE A FALSE STATEMENT MAY BE LIABLE ON SUMMARY CONVICTION TO A FINE OF ANY AMOUNT.

Part 3 – Signatures (please read guidance note 4)

Signature of applicant or applicant’s solicitor or other duly authorised agent (please read guidance note 5). **If signing on behalf of the applicant please state in what capacity.**

Signature 

Date 11th May 2026

Capacity Illegal Tobacco Investigator-Trading Standards

Contact name (where not previously given) and postal address for correspondence associated with this application (please read guidance note 6)	
Post town	Post Code
Telephone number (if any)	
If you would prefer us to correspond with you using an e-mail address your e-mail address (optional)	

Notes for Guidance

1. A responsible authority includes the local police, fire and rescue authority and other statutory bodies which exercise specific functions in the local area.
2. The ground(s) for review must be based on one of the licensing objectives.
3. Please list any additional information or details for example dates of problems which are included in the grounds for review if available.
4. The application form must be signed.
5. An applicant’s agent (for example solicitor) may sign the form on their behalf provided that they have actual authority to do so.
6. This is the address which we shall use to correspond with you about this application.

WITNESS STATEMENT**Criminal Procedure Rules, r 16.2; Criminal Justice Act 1967, s. 9**

Statement of: Brian Costello

Age: (Over 18)

Occupation: Investigator

This statement (consisting of page(s) each signed by me) is true to the best of my knowledge and belief and I make it knowing that, if it is tendered in evidence, I shall be liable to prosecution if I have wilfully stated in it anything which I know to be false, or do not believe to be true.

Signature: (witness

Date: 20th April 2026

I am the above-named person, and I am currently employed by Nottinghamshire County Council as an investigator.

I was previously a Police Officer with Nottinghamshire Police and worked as a Response Officer, Counter-Terrorism Detective, Financial Investigator, Response Sergeant and Modern Slavery and Human Trafficking Investigator. I was employed by Nottinghamshire County Council Trading Standards in August 2021 as a fraud investigator and began illegal tobacco investigations in October 2023.

My primary role is to act on information received from various sources and conducted enforcement visits on premises suspected of being involved in the sale of illegal cigarettes, hand-rolling tobacco and non-compliant vape products.

At 10:35hrs on Monday 13th April 2026, I attended Beeston Essential, 24 High Road, Beeston with Trading Standard's Officers (TSO) Annie KINSLEY and Rebecca PERCY. The purpose of the visit was to carry out an inspection following receipt of information that they were selling illegal cigarettes. A test purchase was carried out before the visit, resulting in the sale of a packet of 20 Lambert & Butler cigarettes, in non-UK regulation packaging, to TSO Kinsley.

Signed:

Statement taken by:

Continuation statement of: Brian Costello

On entry to the shop, I saw a lone male behind the counter. I explained to him who I was, showed him my identification, and explained the purpose of the visit. I then made my way to the rear of the shop and out through a rear door. The door led onto a small yard bounded by a low wall separating the shop from the adjacent shop, a photo processing premises. The rear of the yard was secured with a wooden fence approximately six feet tall and a wooden gate that led out onto a car park. The gate was locked on the inside with a padlock. Within the rear yard was a small wheelie bin with an orange lid. I opened the lid and saw a black bin liner inside. I removed the bin liner, which contained another bin liner, a Tesco carrier bag and a plain blue carrier bag. Within the bags were items I believed to be cannabis vapes and sweet products. These were seized by me; item BAC 1 refers. I then took a series of photos of the yard and of the products found in the bin. BAC 1 was subsequently placed in secure storage.

On 14th April I produced the following exhibits from the photographs taken in the rear yard of Beeston Essential.

BAC 2 IMAGE OF WHEELIE BIN IN REAR YARD

BAC 3 IMAGE OF BIN LINER IN BIN

BAC 4 IMAGE OF LOCKED GATE IN REAR YARD

BAC 5 IMAGE OF FAMILY HIGH RANGE CANNABIS SWEETS

BAC 6 IMAGE OF FAMILY HIGH RANGE CANNABIS SWEETS

BAC 7 IMAGE OF STARDUST SERENADE CANNABIS SWEETS

BAC 8 IMAGE OF 10/10 BOYS CANNABIS SWEETS

BAC 9 IMAGE OF MILLIONS ROPE CANNABIS SWEETS

Signature



Statement taken by:

Continuation statement of: Brian Costello

On 20th April 2026, I removed items AK 1, AK 2 and AK 3 from secure storage for the purposes of examination. I opened item AK 3 and removed two packets of L&B Brilliantly British cigarettes from them. I opened one of the sealed packets and removed a cigarette from it. After removing the filter and tobacco, I tested for the presence of a Reduced Ignition Propensity (RIP) strip on the paper by colouring it with a pen. No RIP strip was seen, suggesting that the cigarettes were counterfeit. These strips are required by EU and UK legislation, under which cigarettes must meet a reduced ignition propensity (RIP) requirement, which is a fire-safety precaution. On the same day, I opened item AK2 and removed two packs of L&B Brilliantly British cigarettes for submission to the brand holder for testing, item BAC 10 refers. AK 2 was resealed with tag number NTS 41139. These cigarettes were confirmed as counterfeit by the brand holder.

On 20th April 2026, I removed item BAC 1 from secure storage for the purposes of examination.

BAC 1 contained the following:

14 units 'Slugger' cannabis vapes

10 units 10/10 BOYS cannabis vapes

10 packs Family High Range cannabis sweets

1 pack WM Rainbow Stripes sweets

1 pack WM Zoot Pastilles

3 packs WM Millions Rope sweets



2 bars Cali Gold chocolate

2 bars Jinni chocolate

Signed:

Statement taken by:

Continuation statement of: Brian Costello

The Family High Range cannabis sweets show labelling that indicates the product contains THC, and a warning stating the product contains cannabis. The Millions Rope sweets lists an ingredient as Tetrahydrocannabinol (THC). An examination of the 10/10 BOYS  in the U.S and a warning stating it contains THC. The 'SLUG  in warning that the product contains cannabis.

The Cali Gold and Jinni chocolate bars are believed to contain Tetrahydrocannabinol (THC) and Psilocin. Psilocin is the active ingredient in magic mushrooms and is a Class A drug. Item BAC 1 was resealed with tag number NTS 41134.

PREVIOUS VISITS AND ADVICE LETTERS

On 1st July 2024, a 10,000-puff disposable vape device was sold at a cost of £15 during a test purchase operation at Beeston Essentials. Shalina SHARMA was issued with written advice following the purchase. A 10,000-puff device will have had a tank size in excess of the 2ml allowed by legislation.

On 16th June 2025, Beeston Essential, 24 High Road, Beeston was visited by Trading Standards Officers resulting in the seizure of 76 non-compliant vapes, 440 sticks of illegal cigarettes and 16 packs of illegal hand-rolling tobacco. Following the visit, the director of Beeston Essentials, Shalini SHARMA, was issued with a warning letter. The letter advised SHARMA that the cigarettes did not comply with the Standardised Packaging of Tobacco Product Regulations, in that they were sold in the incorrect packaging, that they failed the general safety requirement of the General Product and Safety Regulations in that they did not contain the required safety strips that allow a cigarette to self-extinguish, and

Signed:



Statement taken by:

Continuation statement of: Brian Costello

that some of cigarettes were counterfeit and produced without permission of the legitimate brand holder.

She was also informed that the hand-rolling tobacco did not contain the 'UK Duty paid' fiscal mark, breaching The Tobacco Products Duty Act 1979. She was also informed that the vapes seized either breached the Tobacco and Related Products Regulations in having tanks in excess of 2ml or were single use/disposable vapes in breach of the Environmental Protection (Single Use Vapes) (England) Regulations 2024.

ILLEGAL CIGARETTES

Illegal cigarettes and tobacco broadly fall into two categories. Cigarettes and tobacco that have no legal market in the United Kingdom, and counterfeit.

Cigarettes and tobacco that have no legal market in the United Kingdom are those manufactured by legitimate tobacco manufacturers for consumption outside of the U.K. They will be manufactured and sold in the original-coloured packaging and will not have had UK Duty paid on them. These are distinct from Duty-free cigarettes and tobacco which can be brought in from abroad for personal use. The sale of non-U.K. legal cigarettes and tobacco in small commercial premises results in duty evasion to HM Treasury and affects legitimate small business who cannot compete with the illegal market. Non-U.K. legal cigarettes sell for £6-7 per pack of 20 and hand-rolling tobacco for £10.

Counterfeit cigarettes are those manufactured in factories in Eastern Europe and smuggled into the United Kingdom. They are made using inferior products in unsanitary conditions. They can be manufactured to look like products for sale in the European, Middle Eastern and African markets and those for sale in the U.K. market. They do not contain the Reduced Ignition Propensity strips that are a U.K. legal fire-safety requirement. The production and sale of counterfeit cigarettes is controlled by organised crime groups. The sale of counterfeit cigarettes and tobacco in small commercial premises results in duty

Signed:

Statement taken by:

Continuation statement of: Brian Costello

evasion to HM Treasury and affects legitimate small business who cannot compete with the illegal market. Counterfeit cigarettes sell for £4-5 per pack of 20. Counterfeit cigarettes and tobacco hold the additional risks of containing unknown ingredients and manufacturing techniques.

VAPE PRODUCTS

The limit on tank size for vape products under Regulation 36 of the Tobacco and Related Products Regulations 2016 is 2 ml. All the seized vapes breached the regulations.

A random sample of vapes from the seizure showed that many did not comply with Regulation 37 Of the Tobacco and Related Products Regulations 2016. The regulations require that the labelling should state, 'This product contains nicotine which is a highly addictive substance.' The labelling should appear on the front and rear of the product and cover 30% of the surface area. On a random sample, either the wording was not as proscribed and/or the labelling did not cover the required 30% of the packaging. None of the vapes contained leaflets as required by the regulations.

COST OF LEGITIMATE CIGARETTES

A genuine packet of twenty king size filter cigarettes in the UK costs around £15.80. Hand rolling tobacco is sold in 30g and 50g packs. The average price for a 30g is £18-£23 and for a 50g pack is £35-£38. There is some variation in price between different brands but only by a pound or two per pack.


The tobacco duty on a packet of twenty cigarettes is currently 16.5% of the retail price plus £6.69. (Source-Tobacco Tax-Office of Budget Responsibility November 2025). VAT is also payable on cigarettes at a rate of 20%, but I have ignored this for simplicity.

Signed:

Statement taken by:

Continuation statement of: Brian Costello

This means the tobacco duty due on a standard packet is 16.5 % of £15.80=£2.60 plus £6.69, giving a total of £9.29. Furthermore, the minimum that a packet of cigarettes can be legally sold for (Minimum Excise Tax) is £7.87 with 100% of that value going to tax and applies to cigarettes selling for £11.97 or less. From October 2024, the price of cigarettes will also rise with inflation. The minimum tax value means it is not possible to sell cigarettes at 'half price.' The tobacco duty rate on hand rolling tobacco is £14.30 for a 30g packet.

As well as the price, the packaging of the cigarettes also show duty has not been paid on them. From 2016 all tobacco products sold in the UK must be sold in plain  packaging. All packets must be a dark olive colour often referred to as 'black' by smokers. The brand of the tobacco is only identifiable by the name on the packet, which must be in a standard font. There must also be warning notices, standard pictures showing the effects of smoking and information about the NHS quit smoking services on every packet.

CONCLUSION

Beeston Essentials, under the ownership of Shalini SHARMA, has been visited three times since July 2024. Following the first visit, SHARMA was given detailed, concise and explicit advice regarding what was sold in her shop on 1st July 2024 and what was found in her shop on 16th June 2025. Clearly, she decided to ignore that advice and not only continue to sell illegal cigarettes but to escalate to selling cannabis vapes, chocolate and sweets containing Class B and Class A drugs. Nottinghamshire County Council Trading Standards would strongly urge that the licence be revoked.

CIGARETTES AND HAND-ROLLING TOBACCO

Signed:

Statement taken by:

Continuation statement of: Brian Costello

Regulations 3 (cigarettes) and 7 (hand-rolling tobacco) of the Standardised Packaging of Tobacco Product Regulations 2015

STANDARDISED PACKAGING REQUIREMENTS

Cigarette packs, individual cigarette sticks, and hand-rolling tobacco packs must be produced and supplied in standardised packaging, which means they have to meet requirements of the Standardised Packaging of Tobacco Products Regulations 2015

Cigarette packs/Hand rolling tobacco:

- the only permitted colour for the external packaging of a unit or container packet of cigarettes is Pantone 448C (drab dark brown) with a matt finish.
- the internal packaging must be either white or Pantone 448C with a matt finish.
- unit packets must be made of carton or soft material and cuboid in shape (bevelled or rounded edges are permitted)
- the packaging's surface must be smooth and flat and have no irregularities of shape or texture.
- flip-top or shoulder boxed lids are permitted.
- slim packets are prohibited but slim individual cigarette sticks are allowed.
- inserts and additional material are prohibited.
- any internal lining must be silver coloured foil (with no variation in tone or shade) with a white paper backing.
- wrappers must be clear and transparent and not coloured or marked (except for any black marks required to cover a barcode), smooth and flat with no irregularity of shape or texture.

A unit packet of cigarettes must contain a minimum of 20 cigarettes.

A unit packet of hand-rolling tobacco must contain at least 30 g of tobacco.

Regulations 5 and 7 Tobacco and Related Products Regulations 2016

HEALTH WARNINGS

- a health warning must cover the entire area that is reserved for it and must not be commented on or altered in any way.
- it must be in English, fully visible, permanent, irremovably printed on the pack and surrounded by a black border. For a unit pack of a tobacco product other than cigarettes or hand-rolling tobacco in a pouch, the warning may be printed on a sticker fixed to the pack as long as the sticker is irremovable.
- a health warning must remain intact when the pack is opened. However, the combined health warning may be split in the case of a unit pack with a flip-top lid.

Signed:

Statement taken by:

Continuation statement of: Brian Costello

This is fine as long as the graphical integrity, visibility of the text and smoking cessation information remains in place.

LABELLING REQUIREMENTS

- a unit pack (single pack) and any container pack (multi-pack) of a tobacco product for smoking must carry a combined health warning consisting of a text warning and a corresponding colour photograph as listed in the picture library in Schedule A1 to the Tobacco and Related Products Regulations 2016 (see the link in 'Key legislation' below), as well as the smoking cessation statement 'Get help to stop smoking at www.nhs.uk/quit'
- there is one set of pictures (no rotation between sets)
- it must appear on the front and back surfaces of the unit pack as well as any container pack using the same warning and photograph on each surface; it must be in a format that includes the requirement to cover 65% of the area of the surface on which it appears.

General warnings and information messages:

- a unit pack and any container pack of a tobacco product for smoking must carry the general health warning, 'Smoking kills - quit now', and an information message, 'Tobacco smoke contains over 70 substances known to cause cancer.'
- the format for the health warning includes a requirement that it must cover 50% of the area of the surface on which it appears:
- on most unit packs of cigarettes this means the general warning must appear on one secondary surface of the pack and the information message must appear on the other secondary surface
- on a unit pack of cigarettes or hand-rolling tobacco in a shoulder box, the general warning and the information message must be complete on the larger of the two split parts of the box.
- on a cylindrical unit pack of hand-rolling tobacco that has a lid, the general warning must appear on the outside of the lid and the information message must appear on the inside surface of the lid.
- there are specific rules that apply to the general warning and information message that appears on a unit pack of hand-rolling tobacco in the form of a rectangular pouch.

Signed:

Statement taken by:

Statement of witness

(Criminal Procedure Rules, r27.1 (1);

Criminal Justice Act 1967, s.9, Magistrates Courts Act 1980, s5B)

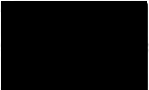
Statement of Salvatore Loscalzo

Age of witness: over 18

Occupation of witness: Director

Address: 19 St Christophers Way, Patriot Way Business Park, Pride Park, Derby, DE24 8JY

This statement, consisting of 2 pages each signed by me, is true to the best of my knowledge and belief and I make it knowing that, if it is tendered in evidence, I shall be liable to prosecution if I have wilfully stated in it anything which I know to be false or do not believe to be true.

Signature.. 

Dated 23/04/2026.

I am the above-named person, and I am employed by Attest UK Authentication Services Limited as a Director. The company's offices are situated at 19 St Christophers Way, Patriot Way Business Park, Pride Park, Derby, DE24 8JY. I have been employed by Attest UK Authentication Services Limited since April 2014. In my role as a Director for Attest UK Authentication Services Limited I regularly assist tobacco manufacturers in the identification of counterfeit tobacco products. I have received specialised training in this aspect of my role. This training encompasses the products of Imperial Tobacco Limited and subsidiary companies of Imperial Tobacco Limited.

I have been instructed by Imperial Tobacco Limited to assist on the identification of genuine and counterfeit Imperial Tobacco Limited cigarettes and tobacco products. I am authorised to make this declaration, which I do so from my own knowledge unless otherwise indicated.

On the 23rd of April 2026, I received an envelope containing:

- A covering letter and a sample submission form from Brian Costello of Nottinghamshire County Council Trading Standards, referenced C406885.
- A sealed evidence bag with seal number N14419240 containing 1 x 20 packet of L&B Lambert & Butler Original King Size cigarettes, exhibit reference AK 1.
- A sealed evidence bag with seal number M29894676 containing 1 x 20 packet of L&B Brilliantly British cigarettes and 1 x 20 opened packet of L&B Brilliantly British cigarettes with 19 cigarettes inside it, exhibit reference BAC 10.
- Two unused plastic security tags numbered 41140 and 41133.

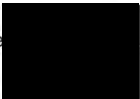
I was requested to examine the above samples to determine their authenticity.

I examined the aforementioned samples on the 23rd of April 2026. I confirm that some elements of the packaging were either removed and / or opened during the process of examination.

From analysis I can conclude that:

The packets cigarettes bearing the L&B brand, in evidence bags with seal numbers N14419240 exhibit reference AK 1 and M29894676 exhibit reference BAC 10, are counterfeit product, not produced by, with consent of, under authority of or on behalf of Imperial Tobacco Ltd or any of its subsidiaries.

Reference SL/665-3

Signature 


Dated the
23/04/2026.

I can confirm that L&B, is a registered trademark of Imperial Tobacco Limited in the United Kingdom, and I have produced a copy of the trademark certificate for this brand which I attach as exhibit SL/665-3/1.

I can confirm that these samples were sealed in evidence bags and returned to Brian Costello of Nottinghamshire County Council Trading Standards.

- Plastic security tag numbered 41140 used to reseal evidence bag with seal number N14419240 containing 1 x 20 packet of L&B Lambert & Butler Original King Size cigarettes, exhibit reference AK 1.
- Plastic security tag numbered 41133 used to reseal evidence bag with seal number M29894676 containing 1 x 20 packet of L&B Brilliantly British cigarettes and 1 x 20 opened packet of L&B Brilliantly British cigarettes with 19 cigarettes inside it, exhibit reference BAC 10.
- I also returned the covering letter and the sample submission form.

Reference SL/665-3

Signature 

Dated the
23/04/2026.

WITNESS STATEMENT**Criminal Procedure Rules, r 16.2; Criminal Justice Act 1967, s. 9**

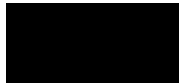
Statement of: Rebecca Percy

Age: (Over 18)

Occupation: Trading Standards Officer

This statement (consisting of page(s) each signed by me) is true to the best of my knowledge and belief and I make it knowing that, if it is tendered in evidence, I shall be liable to prosecution if I have wilfully stated in it anything which I know to be false, or do not believe to be true.

Signature: (witness):

Date: 15th April 2026

I am the above named and I am currently employed by Nottinghamshire County Council as a Trading Standards Officer.

On the afternoon of 16th June 2025, I attended Beeston Essentials situated at 24 High Road, Beeston, Nottinghamshire, NG9 2JP. I was accompanied by Trading Standards Officers Matthew Tuft and Annie Kinsley and seconded Police Officer Dylan Scally.

In the back stock room, I found two trays of non-compliant vapes, I refer to this as exhibit RP-2. In the kitchen behind the stock room, I found illegal cigarettes and hand rolling tobacco, I refer to this as exhibit RP-1.

On the afternoon of 18th June 2025, I opened RP-1 and RP-2 to count the items.

RP-1 contained:

22 packets (440 sticks) of Richmond Kingsize
16 packets (50g packs) of Amber Leaf rolling tobacco

RP-1 was resealed with NTS41753.

RP-2 contained:

21 Hayati Pro Max
26 Ghost
20 Blu Bar
9 Lost Mary

RP-2 was resealed with NTS41752

On the morning of the 25th June 2025, I opened RP-1 and removed 2 packets of Amber Leaf and 2 packets of Richmond. I refer to these as exhibits RP-3 and RP-4. I carried out a reduced ignition test on a packet of the Richmond, in which this did not contain the required ignition strip.

Signed: R Percy

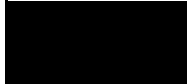
Statement taken by:

Continuation statement of: Rebecca Percy

RP-2 was resealed with NTS41751.

On the same day, I hand delivered a warning letter and had the cigarettes and vapes surrendered to Nottinghamshire County Council Trading Standards. Present during the visit was Mr Deepak SHARMA. A receipt was also provided to Mr SHARMA for the return of 2 SKE Vapes which were incorrectly seized.

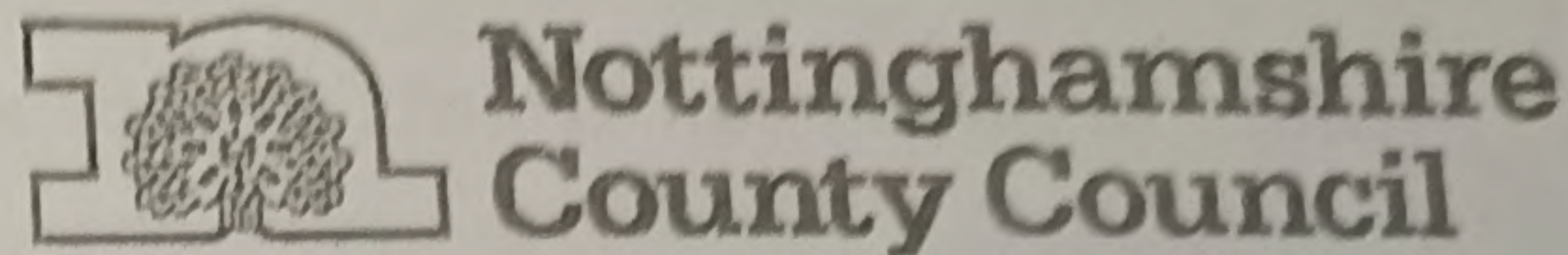
This is a true account and to the best of my knowledge.



Signed:

Statement taken by:

Notice of powers and rights to occupier
 DSA PVT Ltd TIA



To Beeston Essentials LA Ref 4.06885
 Address 24 High Road, Beeston, Notts, NG9 2JP
 Date 13/4/26 Time 10:34 Officer REP
 Person Seen Deepak Sharma Position Staff

This notice should be passed to the business owner(s)/director(s) or relevant manager of the premises.

Code of Practice – Powers of Entry (Section 48(1)(a)) of the Protection of Freedoms Act 2012	
Visit conducted:	<input checked="" type="checkbox"/> without a warrant <input type="checkbox"/> with a warrant
Reason for Visit:	<input type="checkbox"/> Routine Inspection <input checked="" type="checkbox"/> Enquiry/complaint investigation <input type="checkbox"/> Other
This notice is issued in accordance with the above code of practice. It informs you about your rights when an authorised officer who has powers of entry wishes to exercise those powers. It also explains any associated powers and any compensation or complaints procedures that exist. You may obtain copies of the code of practice via <u>Powers of entry - GOV.UK (www.gov.uk)</u> or request a copy via the e-mail address below. See over leaf for more information about entry to premises with/without a warrant.	
Officer Powers	
Authorised officers have a legal right to enter and inspect business premises when they are open for business or at any reasonable time, and if so required by law, on production of credentials. Wherever possible they will visit by appointment, however on some occasions they may not provide notice if to do so would defeat the object of the inspection. It is always advisable to ask to see officers' credentials or identification before allowing them to proceed. The powers of an officer do vary depending on the legislation pertinent to the visit; however, officers will generally have the following powers:	
<ul style="list-style-type: none"> To enter and inspect all parts of business premises To observe the operation of the business To interview staff during inspection To seize and retain any food, goods, computers or documents that may be required as evidence 	<ul style="list-style-type: none"> To make test purchases, take samples and photographs To inspect and test any goods, equipment or installations To seize items that are liable to forfeiture To require the production and take copies of recordings (including computer records), documents and video recordings associated with the business
Officer powers are contained in a variety of legislation enforced by this service, including those listed below	
Consumer Protection from Unfair Trading Regulations 2008 <input type="checkbox"/>	Trade Descriptions Act 1968 <input type="checkbox"/>
Consumer Protection Act 1987 <input type="checkbox"/>	General Product Safety Regulations 2005 <input type="checkbox"/>
Business Protection from Misleading Marketing Regulations 2008 <input type="checkbox"/>	Weights & Measures Act 1985 <input type="checkbox"/>
Copyright Designs & Patents Act 1988 <input type="checkbox"/>	Trademarks Act 1994 <input type="checkbox"/>
Food Safety Act 1990 <input type="checkbox"/>	Food Safety and Hygiene (England) Regulations 2013 <input type="checkbox"/>
Animal Health Act 1981 <input type="checkbox"/>	Animal Welfare Act 2006 <input type="checkbox"/>
Animal Feed (Hygiene, Sampling etc and Enforcement) (England) Regulations 2015 <input type="checkbox"/>	Licensing Act 2003 <input type="checkbox"/>
Animal By-Products (Enforcement) (England) Regulations 2013 <input type="checkbox"/>	Agriculture Act 1970 <input type="checkbox"/>
Other <input type="checkbox"/> (insert detail)	
Obstruction of officers or failure to provide assistance	
It may be an offence to obstruct, fail to comply with a requirement imposed, or fail to give any assistance or information reasonably required by the officer, or to give false or misleading information (this includes providing access to locked or secure areas). On conviction the offence is punishable by fine and/or imprisonment.	
Consent of landowner or occupier	
Consent Obtained <input type="checkbox"/>	Consent not requested <input type="checkbox"/>
Consent requested but not obtained <input type="checkbox"/>	
This section is to confirm that the occupier has been notified about the purpose of the visit and, for exercising powers of entry and associated powers, what these powers are and how they will be used. Reasonable effort should be made to obtain the consent of the landowner or occupier, unless obtaining consent would frustrate the purpose of the visit, for example by causing undue delay.	
Declaration of landowner or occupier	
I confirm receipt of this notice and hereby consent to officers entering the premises for the stated purposes. I understand that I am not obliged to consent and may withdraw consent at any time. I understand if I refuse or withdraw consent officers can still exercise lawful authority to enter and exercise powers. I also understand the consequences or penalty for obstructing officers when exercising their powers.	
Name of person granting consent <u>[Redacted]</u>	

Trading Standards, County House, 100 Chesterfield Rd South, Mansfield, NG19 7AQ
 Tel: 0115 8041147 E-mail: trading.standards@nottscc.gov.uk

SL/665-3/2



Intellectual
Property
Office

Certified Copy

I certify that the attached is a true copy of the entry of a trade mark in the United Kingdom register of trade marks.



Tim Moss
Comptroller General of Patents, Designs and Trade Marks
Intellectual Property Office

Dated: 30 October 2021

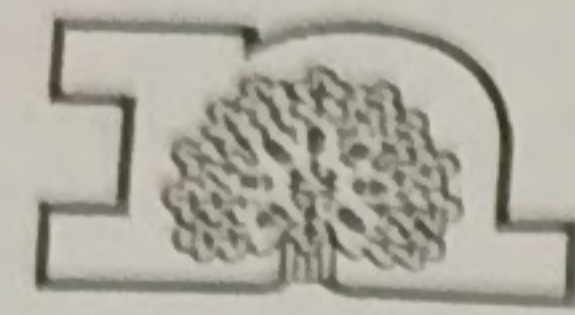


Intellectual Property Office is an operating name of the Patent Office

www.ipo.gov.uk

Trade Mark No: UK00911609682

SALVATORE LOSCALZO 23/09/2026
[Redacted] page 1 of 2



Nottinghamshire County Council

Trading Standards, County House, 100 Chesterfield Road South, Mansfield, Nottinghamshire, NG19 7AQ Tel: 0115 804 1147

Date	13/4/26
Name	Beeston Essentials
Address	24 High Road, N59 2SP
Legislation	Consumer Rights Act 2015 Standardised Packaging of Tobacco Products Regulations 2015 ✓ Tobacco and Related Products Regulations 2016 ✓ Environmental Protection (Single-use Vapes)(England) Regulations 2024 General Product Safety Regulations 2005

The following items have been seized by virtue of powers under the above legislation:

SCHEDULE

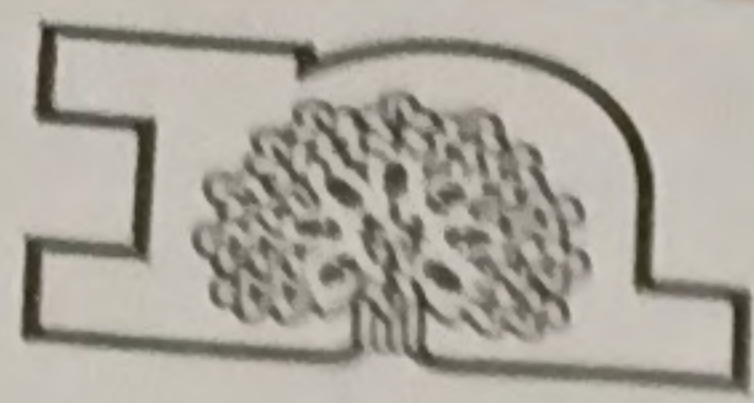
N14420313 - AK 2 - 6x LTB cigarettes
 P10625931 - AK 3 - 6x LTB cigarettes
 1x LTB Brilliantly British
 cigarettes.

Such goods/documents having been in my possession on.

I agree to surrender all rights and property in the said goods to Nottinghamshire County Council Trading Standards Service.

Human Rights Act 1998: Under Article 1 of the First Protocol of the European Convention on Human Rights every legal or natural person is entitled to peaceful enjoyment of his possessions. No-one shall be deprived of his possessions except in the public interest and subject to the conditions provided for by the law and by the general principles of international law. In waiving all rights in the articles listed above I recognise that I have no rights in the intellectual property in any copyright and/or registered trademarks contained in or on those items, and/or that the items do not comply with the relevant labelling/safety legislation, and that the items would be liable to be forfeited by the courts if an application was so made.

Signed: (Person At Premises)	
Print Name: (Person At Premises)	DEEPAK
Signed (On Behalf of the Trading Standards Service)	
Print Name: (On Behalf of the Trading Standards Service)	REBECCA PERCY



County House, 100 Chesterfield Road South, Mansfield, Nottinghamshire NG19 7AQ
Tel: (01529) 452005 email: trading_standards@nottscc.gov.uk
015 804 1147

Trading Standards Service

Owner of Business: Shalini Sharma Trading Name: Beeston Essentials
Address: 24 High Road, Beeston, Notts
NG9 2SP Contact Tel. No: [REDACTED]

VISIT REPORT

The following areas have been inspected:

Shop floor
Back store room.

The undermentioned matters are brought to your attention and require corrective action* where indicated:

N14420313 - AK2 - 6x LTB, Found under the sink

~~RP~~ PI0625931 - AK3 - 6x LTB Found in black
laptop sleeve in the back room.
1x LTB

Seized under Standardised packaging of tobacco product
regulations 2015 + tobacco and related products
regulations 2016.

***PLEASE TELEPHONE THE OFFICE SHOWN ABOVE TO ADVISE US THAT THE NECESSARY CORRECTIVE ACTION HAS BEEN TAKEN.**

Business Information Sheets provided:

In offering this advice we wish to make it clear that:

Legislation may change over time and the advice given is based on the information available at the time the guidance was produced. It is not necessarily comprehensive and is subject to revision in the light of further information. Only the courts can interpret statutory legislation with any authority. This advice is not intended to be a definitive guide to, nor substitute for, the relevant law. Independent legal advice should be sought where appropriate.

Name of Officer: Rebecca Percy

Signature: [REDACTED]

Date: 13/4/20 Time: 10.49

Report received by: Deepak Sharma

Signature: [REDACTED]

Position: Staff