
EXPLANATORY NOTE

(This note is not part of the Order)

This Order comes into force on 1st August 2003.

Purpose of the Order

This Order describes the tobacco products listed in section 1(1) of the Tobacco Products Duty Act 1979(c. 7).

The Order implements Articles 3 –7 of Council Directive [95/59/EC](#) (OJNo. L291, 6.12.1995, p.40), as amended; in particular, by Council Directive [2002/10/EC](#) (OJ No. L 46, 16.2.2002, p. 26).

This Order replaces The Tobacco Products (Cigarettes and Cigars) Order 1977 (S.I. [1977/1979](#)). It describes all the tobacco products that are subject to tobacco products duty.

The description of cigarettes includes those cigarettes consisting of pre-formed rolls of tobacco, which the smoker either wraps in cigarette paper or inserts into cigarette paper tubes.

A product is only a cigar if it is described in the Schedule to the Order. The products described include cigars made entirely of natural tobacco. They also include cigars with an outer wrapper of natural tobacco containing tobacco or a mixture of tobacco and other substances. Products, which have an outer wrapper of reconstituted tobacco, are included within the description of cigars provided that certain further conditions are satisfied. To meet these conditions the cigar must:

- have a threshed blend filler of tobacco or a mixture of tobacco and other substances;
- meet certain minimum weight requirements; and
- either have a binder and a spirally fitted outer wrapper, or meet a minimum size requirement.

Products that do not contain any tobacco are excluded from the description of cigars.