



Tobacco Products Duty Act 1979

1979 CHAPTER 7

1 Tobacco products.

(1) In this Act “tobacco products” means any of the following products, namely,—

- (a) cigarettes;
- (b) cigars;
- (c) hand-rolling tobacco;
- (d) other smoking tobacco; ^{F1}...
- (e) chewing tobacco, [^{F2}and
- (f) tobacco for heating,]

which are manufactured wholly or partly from tobacco or any substance used as a substitute for tobacco^{F3}....

[^{F4}(1A) But a product is not a tobacco product for the purposes of this Act if—

- (a) the product does not contain any tobacco, and
- (b) the Commissioners are satisfied that—
 - (i) the product is of a description that is used for medical purposes, and
 - (ii) the product is intended to be used exclusively for such purposes.]

^{F5}(2)

^{F5}(2A)

(3) The Treasury may by order made by statutory instrument provide that in this Act references to cigarettes, cigars, hand-rolling tobacco, other smoking tobacco [^{F6}, chewing tobacco and tobacco for heating] shall or shall not include references to any product of a description specified in the order, being a product manufactured as mentioned in subsection (1) above ^{F7}... ; and any such order may amend or repeal subsection (2) [^{F8}or (2A)] above.

(4) Subject to subsection (5) below, a statutory instrument by which there is made an order under subsection (3) above shall be laid before the House of Commons after being made; and unless the order is approved by that House before the expiration of 28 days beginning with the date on which it was made, it shall cease to have effect on the

Changes to legislation: There are currently no known outstanding effects for the Tobacco Products Duty Act 1979, Section 1. (See end of Document for details)

expiration of that period, but without prejudice to anything previously done under it or to the making of a new order.

In reckoning any such period no account shall be taken of any time during which Parliament is dissolved or prorogued or during which the House of Commons is adjourned for more than 4 days.

- (5) Subsection (4) above shall not apply to any order containing a statement by the Treasury that the order does not extend the incidence of the duty or involve a greater charge to duty or a reduction of any relief; and a statutory instrument by which any such order is made shall be subject to annulment in pursuance of a resolution of the House of Commons.

^{F9}(6)

Textual Amendments

- F1** Word in s. 1(1)(d) omitted (1.7.2019) by virtue of [Finance Act 2019 \(c. 1\), s. 57\(2\)\(a\)\(7\)](#); S.I. [2019/981, reg. 2](#)
- F2** S. 1(1)(f) and word inserted (1.7.2019) by [Finance Act 2019 \(c. 1\), s. 57\(2\)\(b\)\(7\)](#); S.I. [2019/981, reg. 2](#)
- F3** Words in s. 1(1) omitted (1.1.2014) by virtue of [Finance Act 2013 \(c. 29\), s. 182\(2\)\(6\)](#)
- F4** S. 1(1A) inserted (1.1.2014) by [Finance Act 2013 \(c. 29\), s. 182\(3\)\(6\)](#)
- F5** S. 1(2)(2A) repealed (1.8.2003) by [Tobacco Products \(Descriptions of Products\) Order 2003 \(S.I. 2003/1471\), arts. 1, 3](#)
- F6** Words in s. 1(3) substituted (12.2.2019) by [Finance Act 2019 \(c. 1\), s. 57\(3\)](#)
- F7** Words in s. 1(3) omitted (1.1.2014) by virtue of [Finance Act 2013 \(c. 29\), s. 182\(4\)\(6\)](#)
- F8** Words in s. 1(3) inserted (27.7.1993) by 1993 s. 14(5)
- F9** S. 1(6) omitted (1.1.2014) by virtue of [Finance Act 2013 \(c. 29\), s. 182\(5\)\(6\)](#)

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There are currently no known outstanding effects for the Tobacco Products Duty Act 1979, Section 1.