

2013 No. 2720

EXCISE

The Tobacco Products (Amendment) Regulations 2013

Made - - - - *22nd October 2013*

Laid before Parliament *23rd October 2013*

Coming into force - - *1st January 2014*

The Commissioners for Her Majesty's Revenue and Customs^(a) make the following Regulations in exercise of the powers conferred by section 8B(2) of the Tobacco Products Duty Act 1979^(b).

Citation and commencement

1. These Regulations may be cited as the Tobacco Products (Amendment) Regulations 2013 and come into force on 1st January 2014.

Amendment of the Tobacco Products Regulations 2001

2. The Tobacco Products Regulations 2001^(c) are amended as follows.

3. In regulation 23 (exceptions to the requirement to carry a fiscal mark) after regulation 23(2A)^(d), insert—

“(2B) Specified tobacco products that do not contain any tobacco are not required to carry a fiscal mark.”.

Simon Bowles
Jim Harra

22nd October 2013

Two of the Commissioners for Her Majesty's Revenue and Customs

(a) Section 10(3) of the Tobacco Products Duty Act 1979 (c. 7) provides that expressions used in that Act have the same meaning as provided in the Customs and Excise Management Act 1979 (c. 2). Section 1(1) of the Customs and Excise Management Act 1979 (as amended by the Commissioners for Revenue and Customs Act 2005 (c. 11), Schedule 4, paragraphs 20 and 22(b)) defines “the Commissioners” as “the Commissioners for Her Majesty's Revenue and Customs”.

(b) 1979 c. 7; section 8B was inserted by the Finance Act 2000 (c. 17).

(c) S.I. 2001/1712, to which there are amendments not relevant to these Regulations.

(d) Regulation 23(2A) was inserted by S.I. 2006/1787.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations come into force on 1st January 2014 and amend regulation 23 of the Tobacco Products Regulations 2001 (S.I. 2001/1712) which prescribes exceptions to the requirement to carry a fiscal mark for the purposes of the Tobacco Products Duty Act 1979 (c. 7).

The exemption of herbal smoking products from excise duty was removed (except for products exclusively used for medical purposes) by section 182 of the Finance Act 2013 (c. 29). Regulation 3 creates an exception to the need to carry a fiscal mark for specified tobacco products that do not contain any tobacco.

A Tax Information and Impact Note was published on 11th December 2012 alongside the draft Finance Bill clauses for 2013 and is available on the HMRC website at <http://www.hmrc.gov.uk/thelibrary/tiins.htm>. It remains an accurate summary of the impacts that apply to this instrument.

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