

STATUTORY INSTRUMENTS

2013 No. 2721

EXCISE

The Tobacco Products (Descriptions of Products) (Amendment) Order 2013

Approved by the House of Commons

| | | |
|---|---------|--------------------------|
| <i>Made</i> | - - - - | <i>23rd October 2013</i> |
| <i>Laid before the House of Commons</i> | - - - - | <i>23rd October 2013</i> |
| <i>Coming into force</i> | - - | <i>1st January 2014</i> |

The Treasury make the following Order in exercise of the powers conferred by section 1(3) of the Tobacco Products Duty Act 1979(1).

PROSPECTIVE

Citation and Commencement

1. This Order may be cited as the Tobacco Products (Descriptions of Products) (Amendment) Order 2013 and comes into force on 1st January 2014.

Commencement Information

I1 Art. 1 in force at 1.1.2014, see [art. 1](#)

Amendment of the Tobacco Products (Descriptions of Products) Order 2003

2. The Tobacco Products (Descriptions of Products) Order 2003(2) is amended as follows.

3.—(1) In article 4(2) (cigarettes) omit “, unless they are herbal smoking products”.

(2) In article 7(2) (other smoking tobacco) omit “, unless they are herbal smoking products”.

Commencement Information

I2 Art. 2 in force at 1.1.2014, see [art. 1](#)

(1) 1979 c. 7; section 1(3) was amended by the Finance Act 1993 (c. 34), section 14 and by the Finance Act 2013 (c. 29), section 182.
(2) S.I. 2003/1471.

Status: This version of this Instrument contains provisions that are prospective.

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to The Tobacco Products (Descriptions of Products) (Amendment) Order 2013. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

I3 Art. 3 in force at 1.1.2014, see [art. 1](#)

23rd October 2013

Anne Milton
David Evennett
Two of the Lords Commissioners of Her
Majesty's Treasury

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PROSPECTIVE

EXPLANATORY NOTE

(This note is not part of the Order)

This Order comes into force on 1 January 2014 and amends the Tobacco Products (Descriptions of Products) Order 2003 (S.I. 2003/1471), which describes products that fall within the description of tobacco products for the purposes of the Tobacco Products Duty Act 1979 (c. 7).

The exemption of herbal smoking products from the duty was removed (except for products exclusively used for medical purposes) by section 182 of the Finance Act 2013 (c. 29). That section and this Order implement changes required by Council Directive 2011/64/EU(3) in respect of herbal smoking products.

A transposition note setting out how the legislation implements the changes required by Council Directive 2011/64/EU is available from www.hmrc.gov.uk.

Article 3 has the effect of including herbal smoking products (that consist in whole or in part of substances other than tobacco) in the definition of a cigarette or other smoking tobacco.

A Tax Information and Impact Note was published on 11 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.

(3) OJ No L 176, 5.7.11, p 24.

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[View outstanding changes](#)

Changes and effects yet to be applied to :

- art. 1 coming into force by [S.I. 2013/2721 art. 1](#)
- art. 2 coming into force by [S.I. 2013/2721 art. 1](#)
- art. 3 coming into force by [S.I. 2013/2721 art. 1](#)