
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(1) 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.

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

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.

[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](#)