

2019 No. 953

EXCISE

**The Tobacco Products (Descriptions of Products) (Amendment)
Order 2019**

Approved by the House of Commons

Made - - - - at 12.30 p.m. on 20th May 2019

Laid before the House of Commons at 4.00 p.m. on 20th May 2019

Coming into force - - 1st July 2019

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

Citation and commencement

1. This Order may be cited as the Tobacco Products (Descriptions of Products) (Amendment) Order 2019 and comes into force on 1st July 2019.

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

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

(2) After article 8 (chewing tobacco), insert—

“Tobacco for heating

9.—(1) References to tobacco for heating in the Act include any product that—

- (a) is not cigarettes, cigars, hand-rolling tobacco, other smoking tobacco, or chewing tobacco; and
- (b) consists of tobacco prepared for heating, without combustion, in order to produce or flavour vapour.

(a) 1979 c. 7. Section 1(3) was amended by the Finance Act 1993 (c. 34), section 14(5), the Finance Act 2013 (c. 29), section 182(4), and the Finance Act 2019 (c. 1), section 57(3). Sections 57(1) and (2) of the Finance Act 2019 insert a new category of tobacco for heating into the definition of tobacco products in section 1(1) of the Tobacco Products Duty Act 1979.

(b) S.I. 2003/1471.

(2) In paragraph (1)(b), “tobacco” includes tobacco mixed with any substance other than tobacco.

(3) References to tobacco for heating in the Act do not include any product that consists wholly of a substance or substances used as a substitute for tobacco.”

*David Rutley
Craig Whittaker*

At 12.30 p.m. on 20th May 2019 Two of the Lords Commissioners of Her Majesty’s Treasury

EXPLANATORY NOTE

(This note is not part of the Order)

This Order amends the Tobacco Products (Descriptions of Products) Order 2003 (S.I. 2003/1471), which describes products that fall within the definition of tobacco products for the purposes of the Tobacco Products Duty Act 1979 (c. 7).

Article 2 of this Order inserts a description of tobacco for heating.

A draft of this Order was notified to the European Commission under Directive (EU) 2015/1535 (the Technical Standards Directive) on 3rd January 2019 and the notification number is 2019/0001/UK.

A Tax Information and Impact Note covering this instrument was published on 6th July 2018 alongside the draft Finance Bill clauses for 2018-19. This has been updated as a result of changes to the impacts as a result of this instrument and is available on the website at <https://www.gov.uk/government/collections/tax-information-and-impact-notes-tiins>.

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£4.90

67627 06/2019 67627T 19585

<http://www.legislation.gov.uk/id/uksi/2019/953>

ISBN 978-0-11-130050-3



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