1 Tobacco for heating

(1) TPDA 1979 is amended as follows.

(2) In section 1 (tobacco products), in subsection (1)—
  (a) in paragraph (d), omit the final "and";
  (b) after paragraph (e) insert "and
    (f) tobacco for heating,".

(3) In that section, in subsection (3), for "and chewing tobacco" substitute "chewing tobacco and tobacco for heating".

(4) In the table in Schedule 1, at the end insert—

"5. Tobacco for heating	£X per kilogram".

(5) The Treasury may by regulations made by statutory instrument make consequential, supplementary, incidental or transitional provision in relation to the provision made by subsections (2) to (4) (including provision amending any enactment).

(6) A statutory instrument containing regulations under subsection (5) is subject to annulment in pursuance of a resolution of the House of Commons.

(7) The amendments made by subsections (2) and (4) come into force on such day as the Treasury may by regulations made by statutory instrument appoint.