

Order made by the Treasury, laid before the House of Commons under section 1(4) of the Tobacco Products Duty Act 1979, for approval by resolution of the House of Commons within twenty-eight days beginning with the day on which the Order was made, subject to extension for periods of dissolution, prorogation or adjournment for more than four days.

STATUTORY INSTRUMENTS

2019 No. ****

EXCISE

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

<i>Made</i>	- - - -	***
<i>Laid before the House of Commons</i>		***
<i>Coming into force</i>	- -	***

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 [***].

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.

(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.”

(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. **), section ** (3) [clause 56(3) of Finance (No. 3) Bill 2018 as introduced].
(b) S.I. 2003/1471.

Date 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 Tax Information and Impact Note covering this instrument was published on 6th July 2018 alongside the draft Finance Bill clauses for 2018-19 and updated on 1st November 2018. It is available on the website at <https://www.gov.uk/government/collections/tax-information-and-impact-notes-tiins>. It remains an accurate summary of the impacts that apply to this instrument.

DRAFT