

*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 that House within twenty-eight days beginning with the date on which the Order was made, subject to extension for periods of dissolution, prorogation or adjournment for more than four days.*

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## STATUTORY INSTRUMENTS

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**2013 No. 2721**

### **EXCISE**

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

<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).

#### **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.

#### **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”.

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(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.

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**Status:** *This is the original version (as it was originally made). UK  
Statutory Instruments are not carried in their revised form on this site.*

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23rd October 2013

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

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## 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](http://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.