

*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 day 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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**2010 No. 2852**

**EXCISE**

**The Tobacco Products (Descriptions of Products) (Amendment)  
Order 2010**

<i>Made</i>	- - - -	<i>29th November 2010</i>
<i>Laid before the House of Commons</i>		<i>30th November 2010</i>
<i>Coming into force</i>	- -	<i>1st January 2011</i>

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

**Citation and commencement**

1. This Order may be cited as the Tobacco Products (Descriptions of Products) (Amendment) Order 2010 and comes into force on 1st January 2011.

**Amendments to the Tobacco Products (Descriptions of Products) Order 2003**

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

(2) In article 6(1)(a), for “1 millimetre”, substitute “1.5 millimetres”.

(3) After article 7(2), add—

“(3) For the purposes of paragraph (1), “tobacco refuse” means the remnants of tobacco leaves and the by-products of the processing of tobacco or the manufacture of tobacco products.”.

(4) In the Schedule—

(a) omit paragraph 1;

(b) omit paragraph 3; and

(c) in paragraph 4, for “Each cigar must have a unit weight of not less than 2.3 grams (excluding the weight of any filter or mouthpiece).”, substitute “Each cigar must have a unit weight (excluding the weight of any filter or mouthpiece) of not less than 2.3 grams and not more than 10 grams.”.

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(a) 1979 c. 7.  
(b) S.I. 2003/1471.

29th November 2010

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) (“the 2003 Order”).

The 2003 Order implements articles 3 to 7 of Council Directive 95/59/EC (OJ No L 291, 6.12.95, p40) (“the 1995 Directive”). The amendments made by this Order implement the amendments made to those articles of the 1995 Directive by Council Directive 2010/12/EU (OJ No L 050, 27.2.10, p1).

A transposition note setting out how this Order implements the amendments to the 1995 Directive that are described above is available from [www.hmrc.gov.uk](http://www.hmrc.gov.uk).

Article 2(2) amends article 6(1)(a) of the 2003 Order so that tobacco will be treated as hand-rolling tobacco if 25% by weight of the tobacco particles have a cut width of less than 1.5 millimetres (instead of 1 millimetre).

Article 2(3) adds a third paragraph to article 7 of the 2003 Order, defining “tobacco refuse” for the purposes of paragraph 1 of that article.

Article 2(4)(a) revokes paragraph 1 of the Schedule to the 2003 Order to remove the reference to cigars made entirely of natural tobacco.

Article 2(4)(b) revokes paragraph 3 of the Schedule to the 2003 Order to remove the reference to cigars filled with a ‘threshed blend’ that have a weight below 2.3 grams.

Article 2(4)(c) amends paragraph 4 of the Schedule to provide that the cigars described in that paragraph may not exceed 10 grams in weight.

A full Impact Assessment has not been produced for this instrument as no impact on the private or voluntary sectors is foreseen.

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