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## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations are made in exercise of the powers conferred by section 8(1) of the European Union (Withdrawal) Act 2018 (c. 16) in order to address failures of retained EU law to operate effectively and other deficiencies (in particular under paragraphs (a) to (d), (f) and (g) of section 8(2) of that Act) arising from the withdrawal of the UK from the European Union.

These Regulations make amendments to legislation in the field of tobacco products and nicotine inhaling products and, in particular, amend legislation relating to advertising and promotion, packaging, and toxicity and flavouring of such products. Part 2 amends primary legislation, Part 3 amends subordinate legislation, Part 4 amends and revokes retained EU legislation and Part 5 makes transitional arrangements in respect of the supply of existing tobacco products.

The net costs imposed on business, the voluntary sector and the public sector by these Regulations have been assessed as being less than £5m in any year and therefore a full impact assessment has not been prepared.