

---

STATUTORY INSTRUMENTS

---

**2019 No. 975**

**EXCISE**

**The Finance Act 2019, Section 57 (Tobacco for Heating)  
(Consequential Amendments) Regulations 2019**

<i>Made</i>	- - - -	<i>30th May 2019</i>
<i>Laid before the House of Commons</i>	- - - -	<i>3rd June 2019</i>
<i>Coming into force</i>	- -	<i>1st July 2019</i>

The Commissioners for Her Majesty's Revenue and Customs, in exercise of the power conferred by section 57(5) of the Finance Act 2019(1), make the following Regulations.

**Citation and commencement**

- 1.—(1) These Regulations may be cited as the Finance Act 2019, Section 57 (Tobacco for Heating) (Consequential Amendments) Regulations 2019.
- (2) These Regulations come into force on 1st July 2019.

**Amendment of the Excise Goods (Drawback) Regulations 1995**

- 2.—(1) The Excise Goods (Drawback) Regulations 1995(2) are amended as follows.
- (2) In regulation 5(4), insert the words “and tobacco for heating” after the words “chewing tobacco”.

**Amendment of the Excise Goods (Holding, Movement and Duty Point) Regulations 2010**

- 3.—(1) The Excise Goods (Holding, Movement and Duty Point) Regulations 2010(3) are amended as follows.
- (2) In regulation 3—
- (a) in paragraph (1) in the definition of “excise goods” for “and chewing tobacco” substitute “, chewing tobacco and tobacco for heating”;

---

(1) 2019 c. 1.

(2) S.I. 1995/1046, amended by S.I. 2009/1023 and S.I. 2019/14. At the date of making, the amendment made by S.I. 2019/14 has not been brought into force. There are other amending instruments, but none is relevant.

(3) S.I. 2010/593, amended by S.I. 2011/2225, S.I. 2013/3210, S.I. 2019/13 and S.I. 2019/474 and modified by S.I. 2010/594 and S.I. 2019/474. At the date of making, the amendments and modifications made by S.I. 2019/13 and S.I. 2019/474 have not been brought into force. There are other amending instruments, but none is relevant.

(b) for paragraph (4), substitute—

“(4) In these Regulations references to chewing tobacco and to tobacco for heating are references to the products described in articles 8 and 9 respectively of the Tobacco Products (Descriptions of Products) Order 2003(4).”.

(3) In regulation 13 after paragraph (6)(b) insert—

“; or

(c) in the case of tobacco for heating.”.

(4) In regulation 15 for “chewing tobacco is” substitute “chewing tobacco or tobacco for heating is” in both places where those words occur.

(5) In regulation 67(1) for “(other than chewing tobacco)” substitute “(other than chewing tobacco and tobacco for heating)”.

*Justin Holliday*

*Melissa Tatton*

Two of the Commissioners for Her Majesty’s  
Revenue and Customs

30th May 2019

---

## EXPLANATORY NOTE

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

Section 57 of the Finance Act 2019 introduced a new category of tobacco product chargeable with excise duty into the Tobacco Products Duty Act 1979 (c. 7), called tobacco for heating.

These Regulations contain amendments which are consequential on the introduction of tobacco for heating, relating to the wider excise regime.

The Excise Goods (Drawback) Regulations 1995 (S.I. 1995/1046) are amended to make tobacco for heating ineligible for drawback, when dispatched to the European Union (“EU”).

The Excise Goods (Holding, Movement and Duty Point) Regulations 2010 (S.I. 2010/593) are amended to make provision for this category of tobacco product to be distinguished from tobacco products which are excise goods for the purposes of EU law under Article 1(1) of Directive 2008/118/EC, in the same manner as for the existing category of chewing tobacco.

A Tax Information and Impact Note covering this instrument was published on 6th July 2018 alongside the draft Finance Bill clauses for 2018-19. 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.