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STATUTORY INSTRUMENTS

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**2019 No. 981 (C. 28)**

**EXCISE**

The Finance Act 2019, Section 57(2) and (4) (Tobacco for Heating) (Appointed Day) Regulations 2019

*Made* - - - - *3rd June 2019*

The Treasury, in exercise of the power conferred by section 57(7) of the Finance Act 2019<sup>(1)</sup>, make the following Regulations:

**Citation**

1. These Regulations may be cited as the Finance Act 2019, Section 57(2) and (4) (Tobacco for Heating) (Appointed Day) Regulations 2019.

**Appointed day**

2. 1st July 2019 is appointed as the day on which subsections (2) and (4) of section 57 of the Finance Act 2019 come into force.

3rd June 2019

*David Rutley*  
*Jeremy Quin*  
Two of the Lords Commissioners of Her Majesty's Treasury

**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

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## EXPLANATORY NOTE

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

These Regulations appoint 1st July 2019 as the day on which subsections (2) and (4) of section 57 of the Finance Act 2019 (c. 1) (“FA 2019”) come into force.

Subsection (2) of section 57 FA 2019 amends the Tobacco Products Duty Act 1979 (c. 7) (“TPDA”) by inserting a new category of tobacco product chargeable with excise duty, tobacco for heating, into section 1(1) TPDA. Subsection (4) of section 57 FA 2019 inserts a new duty rate for tobacco for heating by adding a new line into the table contained in Schedule 1 to the TPDA.

A Tax Information and Impact Note has not been prepared for these Regulations as they give effect to previously announced policy and are appointed day regulations.