

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations are made in exercise of the powers conferred by sections 8(1) and 8C of, and paragraph 21 of Schedule 7 to, the European Union (Withdrawal) Act 2018 (c. 16). They deal with matters arising out of, or related to, the Protocol on Ireland/Northern Ireland in the EU Withdrawal Agreement (“the Protocol”).

These Regulations amend the Tobacco Products and Nicotine Inhaling Products (Amendment etc.) (EU Exit) Regulations 2019 (S.I. 2019/41) to take account of the inclusion of Directive 2014/40/EU in Annex 2 to the Protocol. The amendments are needed to ensure that the Tobacco and Related Products Regulations 2016 (which implemented the Directive) (S.I. 2016/507) will continue to function after IP completion day, and also to update the transitional provision made to allow certain products that have been placed on the market in the United Kingdom before IP completion day to continue to be supplied in Great Britain on and after that day.

These Regulations also amend the Electronic Cigarettes (Fees) Regulations 2016 (S.I. 2016/521) and the Tobacco and Related Products (Fees) Regulations 2017 (S.I. 2019/409) so that a single notification and annual reporting fee remains payable if a product is to be supplied in both Great Britain and Northern Ireland.

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.