



Finance Act 2013

2013 CHAPTER 29

PART 4

EXCISE DUTIES AND OTHER TAXES

Tobacco

182 Meaning of “tobacco products”

- (1) Section 1 of TPDA 1979 (tobacco products) is amended as follows.
- (2) In subsection (1), omit “, but does not include herbal smoking products”.
- (3) After that subsection insert—
 - “(1A) But a product is not a tobacco product for the purposes of this Act if—
 - (a) the product does not contain any tobacco, and
 - (b) the Commissioners are satisfied that—
 - (i) the product is of a description that is used for medical purposes, and
 - (ii) the product is intended to be used exclusively for such purposes.”
- (4) In subsection (3), omit “but not including herbal smoking products”.
- (5) Omit subsection (6).
- (6) The amendments made by this section come into force on 1 January 2014.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2013, Section 182.