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 STATUTORY INSTRUMENTS
 

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1977 No. 1979

## CUSTOMS AND EXCISE

**The Tobacco Products (Cigarettes and Cigars) Order 1977**

*Made* - - - - - 1st December 1977

*Laid before the House  
of Commons* - - - 9th December 1977

*Coming into Operation* 1st January 1978

The Treasury, by virtue of the powers conferred upon them by section 2(4) of the Finance Act 1977(a) and of all other powers enabling them in that behalf, hereby make the following Order:—

*Citation and commencement*

1. This Order may be cited as the Tobacco Products (Cigarettes and Cigars) Order 1977 and shall come into operation on 1st January 1978.

*Interpretation*

2.—(1) The Interpretation Act 1889(b) shall apply for the interpretation of this Order as it applies for the interpretation of an Act of Parliament.

(2) In this Order, unless the context otherwise requires—

“duty” means the duty of excise charged on tobacco products by section 4 of the Finance Act 1976(c).

*Cigarettes*

3. In the enactments relating to the duty, references to cigarettes shall include references to any rolls of tobacco capable of being smoked as they are and not falling within any of the descriptions in the Schedule to this Order.

*Cigars*

4. In the enactments relating to the duty, references to cigars shall include references to tobacco products falling within any of the descriptions in the Schedule to this Order and shall not include tobacco products of any other description.

*Donald R. Coleman,*

*T. E. Graham,*

Two of the Lords Commissioners  
of Her Majesty's Treasury.

1st December 1977.

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(a) 1977 c. 36.

(b) 1889 c. 63.

(c) 1976 c. 40.

(Articles 3 and 4)

## SCHEDULE

*Descriptions of products specified as cigars*

Any cigar capable of being smoked as it is and which is either—

- (1) a roll of tobacco with an outer wrapper of natural tobacco; or
  - (2) a roll of tobacco containing predominantly broken or threshed leaf, with a binder of reconstituted tobacco and with an outer wrapper which is of reconstituted tobacco having the normal colour of a cigar and which is fitted spirally; or
  - (3) a roll of tobacco containing predominantly broken or threshed leaf—
    - (a) with an outer wrapper of reconstituted tobacco having the normal colour of a cigar; and
    - (b) having a unit weight, exclusive of any detachable filter or mouthpiece of not less than 2.3 grams; and
    - (c) having a circumference over at least one-third of its length of not less than 34 millimetres.
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## EXPLANATORY NOTE

*(This Note is not part of the Order.)*

This Order, which comes into operation on 1st January 1978, specifies tobacco products which are to be included within the descriptions of cigarettes and cigars respectively, for the purposes of tobacco products duty.

The Order includes within the description of cigarettes all rolls of tobacco which can be smoked as they are, other than those included within the descriptions of cigars.

The products to be included within the descriptions of cigars are limited to those described in the Schedule. All cigars with outer wrappers of natural tobacco are included; but where the wrapper is of reconstituted tobacco, certain further conditions must be satisfied. These conditions exclude from the category of cigars any products not containing predominantly broken or threshed leaf, and any products below a certain size or weight, unless they have both a binder and a wrapper, the latter being fitted spirally.



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