STATUTORY INSTRUMENTS

1978 No. 1156

CUSTOMS AND EXCISE

The Tobacco Products (Higher Tar Cigarettes) Regulations 1978

Made - - - -	*3rd August* 1978
Laid before Parliament	*11th August* 1978
Coming into Operation	*4th September* 1978

The Commissioners of Customs and Excise, by virtue of the powers conferred on them by section 1 of the Finance Act 1978(**a**), section 4 of the Finance Act 1976(**b**) as amended by section 3(5) of the Finance Act 1977(**c**) and of all other powers enabling them in that behalf, hereby make the following Regulations:—

PART I
PRELIMINARY

Citation and commencement

1. These Regulations may be cited as the Tobacco Products (Higher Tar Cigarettes) Regulations 1978 and shall come into operation on 4th September 1978.

Interpretation

2.—(1) The Interpretation Act 1889(**d**) shall apply for the interpretation of these Regulations as it applies for the interpretation of an Act of Parliament.

(2) In these Regulations—

"higher tar cigarette" means any cigarette having a tar yield of not less than 20 milligrams;

"additional duty" means the additional tobacco products duty charged under section 4 of the Finance Act 1976 by virtue of section 1 of the Finance Act 1978;

"the Principal Regulations" means the Tobacco Products Regulations 1977(**e**);

"International Standard" indicates a standard published by the Council of the International Organization for Standardization;

"manufacturer" has the same meaning as in the Principal Regulations.

(**a**) 1978 c. 42. (**b**) 1976 c. 40. (**c**) 1977 c. 36. (**d**) 1889 c. 63.
(**e**) S.I. 1977/1779.

PART II
TAR YIELD

Determination of Tar Yield

3.—(1) The tar yield of any number of cigarettes of the same description shall be determined under paragraph (3) of this Regulation from tests made in accordance with the procedure described in the Schedule hereto upon not less than 5 samples drawn from that number of cigarettes.

(2) Save as the Commissioners otherwise allow samples drawn for the purpose of tests made under paragraph (1) above shall each comprise a minimum of 20 cigarettes.

(3) The tar yield shall be taken to be the arithmetic mean of the results of tests made under paragraph (1) above and shall be expressed as milligrams per cigarette.

PART III
RELIEF FROM DUTY, RETURNS AND SECURING DUTY

Remission of additional duty

4. Without prejudice to reliefs from tobacco products duty otherwise provided for in respect of cigarettes, the whole or any part of the additional duty shall be remitted or repaid in such cases as may be determined by the Commissioners and subject to such conditions as they see fit to impose.

Returns

5. Unless the Commissioners otherwise permit, a manufacturer shall, in giving particulars in returns under Regulation 20 of the Principal Regulations, relate those particulars respectively to higher tar cigarettes and other cigarettes.

Securing the additional duty

6.—(1) Without prejudice to the Commissioners' powers under the Principal Regulations to secure the duty, where this Regulation applies an importer, proprietor or manufacturer shall give security by bond or otherwise for the payment of such amount of additional duty as the Commissioners may require.

(2) This Regulation applies where tobacco products are—

(*a*) entered on importation for home use,

(*b*) entered for removal from warehouse for home use, or

(*c*) removed from registered premises for home use,

and the Commissioners have reason to believe that a greater amount of additional duty may be due than is stated by the importer, proprietor or manufacturer at the time of entry or removal to be due.

H. F. Christopherson,
Commissioner of Customs and Excise

3rd August, 1978
King's Beam House,
Mark Lane,
London EC3R 7HE

Regulation 3(1)

SCHEDULE

Procedure for testing for cigarette tar yield

1. A sub-sample of 5 cigarettes taken from each sample of cigarettes shall be conditioned in accordance with International Standard ISO 3402—1975 using conditioning atmosphere A.

2. Cigarettes conditioned under paragraph 1 above shall be smoked on an automatic smoking machine complying and operated in accordance with International Standard ISO 3308—1977 save as provided for in paragraph 3 below.

3. The butt lengths of cigarettes shall be as follows:—

(*a*) plain cigarettes—20 millimetres

(*b*) (i) filter cigarettes of a total length of 75 mm or less—20 mm or the length of the filter overwrap plus 3 mm whichever is the greater

(ii) filter cigarettes of a total length of over 75 mm—20 mm or the length of the filter overwrap plus 5 mm whichever is the greater.

4. The mainstream smoke from the 5 cigarettes of a sub-sample shall be drawn through a filter holder containing a glass fibre disc of the type recommended in ISO 3308—1977.

5. The filter holder and contents shall be weighed before and after the cigarettes are smoked, the difference being the weight of total particulate matter obtained from the 5 cigarettes.

6. The water content and the nicotine alkaloid content of the total particulate matter shall be determined and the result of the test shall be obtained by deducting the weight of the water and nicotine alkaloids from the weight of the total particulate matter.

7. Where owing to abnormality in the shape, size or construction of any cigarettes the procedure set out in paragraphs 1 to 5 above is in any way inappropriate it shall be applied in respect of those cigarettes with such modifications as the Commissioners after consultation with the Government Chemist and the manufacturer or importer shall specify.

EXPLANATORY NOTE

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

By virtue of section 1 of the Finance Act 1978 an additional duty is charged on cigarettes with a tar yield of not less than 20 mg. These Regulations prescribe how tar yield is to be determined for this purpose (Part II and Schedule) and make provision for the management and control of the additional duty (Part III).

SI 1978/1156
ISBN 0-11-084156-5

