

Annex 1 - Specification of the fiscal mark

The following rule has the force of law

1. Important information

This section has the force of law under powers granted to the Commissioners by section 8D of the Tobacco Products Duty Act 1979.

2. Interpretation

"The mark" in relation to the fiscal mark for tobacco products, denotes the whole of the mark including the text and border of the rectangular box of the mark.

"Rectangular packets", in relation to cigarettes, denotes a packet having front, back and side surfaces, which when viewed face on, appear rectangular notwithstanding that the side edges may be rounded. The area of the front and back surfaces shall be calculated as a rectangle the width of which is the maximum width of the packet and the length of which is the maximum length of the packet.

"Back face", in relation to packets of cigarettes and hand-rolling tobacco, means the side opposite to the most visible surface of the packet. The "most visible surface", in relation to a rectangular cigarette packet, means that surface of the packet which is, or is equal to, the largest surface and either –

- faces a person opening that packet, or
- where no such surface faces a person opening the packet, carries most prominently the name, trademark or other distinguishing mark of the brand of cigarettes and in relation to other cigarette packets means the most conspicuous surface.

"External face" in relation to packets of hand-rolling tobacco, means any surface of the packet which is visible without opening the packet.

"Top third", in relation to rectangular packets of **cigarettes**, means the top third of the packet as viewed when the unopened packet is stood vertically, with the opening of the packet at the top.

"Top third", in relation to non-rectangular shaped packets of **cigarettes**, means the top third of the packet as viewed when the product is normally held out for sale.

"Bottom third", in relation to rectangular packets of **hand-rolling tobacco**, means the bottom third of the packet, in relation to the orientation of any visible text or graphics, when the unopened packet is laid on its front or back face and viewed from above.

"Bottom third", in relation to non-rectangular shaped packets of **hand-rolling tobacco**, means the bottom third of the packet as viewed when the product is normally held out for sale.

3. The form the fiscal mark must take on packets of cigarettes and hand-rolling tobacco

Each packet of cigarettes or hand-rolling tobacco must carry a mark in the following form:

- the words "UK DUTY PAID" on one line, in capital letters printed in Helvetica bold black type against a white background, centred (horizontally and vertically) within a rectangular, black bordered box;
- the rectangular box must be bordered with a black line 0.5mm wide; and the mark must be printed indelibly onto the packet, clearly and legibly, and shall not be hidden, obscured or interrupted by other written or pictorial matter.
- The mark must not obscure any health warning or other written or pictorial matter.

4. Size and position requirements for rectangular packets of cigarettes

In the case of cigarette packets, the mark must be positioned wholly and centred (horizontally and vertically) in the top third of the back face of the packet and comply with the following specification:

- for rectangular packets with a back face dimension of between 83-89mm by 55-61mm the text must be in font size 14 contained in a rectangular box which including the border is not less than 40mm wide and 10mm deep;
- for rectangular packets with a back face dimension of between 83-89mm by 39-45mm the text must be in font size 11 contained in a rectangular box which including the border is not less than 30mm wide and 10mm deep;
- for rectangular packets whose size differs from those above the mark (including the black border) must occupy an area not less than 7.5% of the total surface area of the back face of the packet;
- The text of the mark must occupy not less than 50% of the area of the rectangular box (including the black border) it is contained within. The area occupied by the text is to be defined by a rectangle drawn closely round the periphery of the printed letters.

5. Size and position requirements for non-rectangular packets of cigarettes

For non-rectangular packets of cigarettes the mark must comply with the following specification:

- the mark must be in proportion to the overall surface area of the packet in line with the requirements for the packets laid down in paragraphs 2 and 3 above;
- the mark including the black border must occupy an area not less than 3.75% of the total surface area of the packet on which it is printed;
- the mark must be positioned conspicuously in the top third of the packet, and
- the text of the mark must occupy not less than 50% of the area of the rectangular box (including the black border) it is contained within. The area occupied by the text is to be defined by a rectangle drawn closely round the periphery of the printed letters.

6. Size and position requirements for rectangular packets of hand rolling tobacco

In the case of packets of hand rolling tobacco to which section 8 below does not apply, the mark must be positioned wholly and centred (horizontally and vertically) in the bottom third of the back face of the packet and must comply with the following specification:

- for packets with a back face dimension of between 128-136mm by 76-84mm, the text of the mark must be in font size 14 contained in a rectangular box which including the border is not less than 40mm wide and 10mm deep;
- where the back face dimensions of the packet differ from those above, the mark (including the black border) must occupy an area not less than 3.75% of the total surface area of the back face of the packet. The text of the mark must occupy not less than 50% of the area of the rectangular box (including the black border) it is contained within. The area of the text is to be defined by a rectangle drawn closely round the periphery of the printed letters.

7. Size and position requirements for non-rectangular packets of hand-rolling tobacco

For non-rectangular packets of hand-rolling tobacco the mark must comply with the following specification:

- the mark must be in proportion to the overall surface area of the packet in line with the requirements for the packets laid down in paragraphs 2 and 3 above;
- the mark including the black border must occupy an area not less than 3.75% of the total surface area of the packet on which it is printed
- the mark must be positioned conspicuously in the bottom third of the packet; and
- the text of the mark must occupy not less than 50% of the area of the rectangular box (including the black border) it is contained within. The area occupied by the text is to be defined by a rectangle drawn closely round the periphery of the printed letters.

8. Size and position requirements for packets of hand rolling tobacco which cannot comply with section 6 above.

For packets of hand-rolling tobacco where the size and shape of the pack is such that the health warning on the packet is required to be placed where section 6 above requires the fiscal mark to be located, the mark must comply with the following alternative specification:

- the mark must be in proportion to the overall surface area of the packet in line with the requirements for the packets laid down in paragraphs 2 and 3 above;
- the mark may be positioned wholly and centred (horizontally) on any single external face of the packet;
- the mark (including the black border) must occupy an area equivalent to not less than 3.75% of the total surface area of the back face of the packet, regardless of which face it is positioned on. The text of the mark must occupy not less than 50% of the area of the rectangular box (including the black border) it is contained within. The area of the text is to be defined by a rectangle drawn closely round the periphery of the printed letters.

9. Colour of the fiscal mark

The colour of the text and border of the fiscal mark must be black and the background colour, within the border of the mark, must be white.