

Status: Point in time view as at 16/03/2016.

Changes to legislation: There are currently no known outstanding effects for the Tobacco Products Duty Act 1979. (See end of Document for details)

SCHEDULES

SCHEDULE 1

Section 2(1).

TABLE OF RATES OF TOBACCO PRODUCTS DUTY

[^{F1}TABLE

| | |
|--|---|
| 1. Cigarettes | An amount equal to 16.5% of the retail price plus £196.42 per thousand cigarettes |
| 2. Cigars | £245.01 per kilogram |
| 3. Hand-rolling tobacco | £198.10 per kilogram |
| 4. Other smoking tobacco and chewing tobacco | £107.71 per kilogram] |

Textual Amendments

F1 Sch. 1 substituted (16.3.2016 at 6 p.m.) by [Finance Act 2016 \(c. 24\), s. 154](#)

^{X1}SCHEDULE 2

Section 11(1).

REPEALS

Editorial Information

X1 The text of Sch. 2 is in the form in which it was originally enacted: it was not reproduced in Statutes in Force and does not reflect any amendments or repeals which may have been made prior to 1.2.1991.

| Chapter | Short Title | Extent of Repeal |
|-----------------------------------|----------------------------------|--|
| 15 & 16 Geo. 6 & 1 Eliz. 2 c. 44. | The Customs and Excise Act 1952. | In the proviso to section 271(3), paragraph (i). |
| 1976 c. 40. | The Finance Act 1976. | Sections 4, 5, 6(1) to (5) and 7. |
| 1977 c. 36. | The Finance Act 1977. | Sections 2(2) and (4) to (8) and 3(1) and (5). |
| 1978 c. 42. | The Finance Act 1978. | Section 1. In Schedule 12, paragraph 7(2). |

The repeal in section 271(3) of the Customs and Excise Act 1952 does not affect drawback by virtue of events occurring on or before 30th June 1978.

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