

Status: Point in time view as at 15/03/2023.

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

Modifications etc. (not altering text)

- C1** Sch. 1 amended (16.11.2020) by [The Tobacco Products Duty \(Alteration of Rates\) Order 2020 \(S.I. 2020/1256\)](#), arts. 1, 2, [Sch.](#)

[^{F1}TABLE

1 Cigarettes	An amount equal to the higher of— (a) 16.5% of the retail price plus £294.72 per thousand cigarettes, or (b) £393.45 per thousand cigarettes.
2 Cigars	£367.61 per kilogram
3 Hand-rolling tobacco	£351.03 per kilogram
4 Other smoking tobacco and chewing tobacco	£161.62 per kilogram
5 Tobacco for heating	£302.93 per kilogram]

Textual Amendments

- F1** [Sch. 1](#) Table substituted (15.3.2023 at 6.00 p.m.) by [Finance \(No. 2\) Act 2023 \(c. 30\)](#), s. [320\(1\)\(3\)](#)

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- X1** The text of Sch. 2 is in the form in which it was originally enacted: it was not reproduced in Statutes in Force and does not reflect any amendments or repeals which may have been made prior to 1.2.1991.

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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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