



Finance Act 2015

2015 CHAPTER 11

PART 2

EXCISE DUTIES AND OTHER TAXES

Tobacco

55 Rates of tobacco products duty

(1) For the table in Schedule 1 to TPDA 1979 substitute—

“1. Cigarettes	An amount equal to 16.5 per cent of the retail price plus £189.49 per thousand cigarettes
2. Cigars	£236.37 per kilogram
3. Hand-rolling tobacco	£185.74 per kilogram
4. Other smoking tobacco and chewing tobacco	£103.91 per kilogram”.

(2) The amendment made by this section is treated as having come into force at 6 pm on 18 March 2015.

Changes to legislation:

There are outstanding changes not yet made by the legislation.gov.uk editorial team to Finance Act 2015. Any changes that have already been made by the team appear in the content and are referenced with annotations.

[View outstanding changes](#)

Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- Sch. 21 para. 2(e) and word inserted by [2021 c. 26 Sch. 27 para. 44\(3\)\(b\)](#)
- Sch. 21 para. 5(6) inserted by [2021 c. 26 Sch. 27 para. 44\(4\)\(b\)](#)