



Finance Act 2020

2020 CHAPTER 14

PART 3

OTHER TAXES

Tobacco products duty

82 Rates of tobacco products duty

(1) In Schedule 1 to TPDA 1979 (table of rates of tobacco products duty), for the Table substitute—

“1 Cigarettes	An amount equal to the higher of— (a) 16.5% of the retail price plus £237.34 per thousand cigarettes, or (b) £305.23 per thousand cigarettes.
2 Cigars	£296.04 per kilogram
3 Hand-rolling tobacco	£253.33 per kilogram
4 Other smoking tobacco and chewing tobacco	£130.16 per kilogram
5 Tobacco for heating	£243.95 per kilogram”

(2) The amendment made by this section is treated as having come into force at 6pm on 11 March 2020.