

Changes to legislation: There are currently no known outstanding effects for the Tobacco Products Duty Act 1979, SCHEDULE 1. (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\(1\)\(3\)](#)

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