
Status: Point in time view as at 15/09/2016.

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Finance Act 2016. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details)



Finance Act 2016

2016 CHAPTER 24

PART 9

OTHER TAXES AND DUTIES

Other excise duties

154 Tobacco products duty: rates

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

“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”.

(2) The amendment made by this section is treated as having come into force at 6pm on 16 March 2016.

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