



# Finance (No. 2) Act 2023

## 2023 CHAPTER 30

### PART 6

#### OTHER TAXES

##### *Tobacco products duty*

#### **320 Rates of tobacco products duty**

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

“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”

- (2) In consequence of the provision made by [subsection \(1\)](#), in Schedule 2 to the Travellers’ Allowances Order 1994 (which provides in certain circumstances for a simplified calculation of excise duty on goods brought into Great Britain)—
- (a) in the entry relating to cigarettes, for “£347.86” substitute “£393.45”,
  - (b) in the entry relating to hand rolling tobacco, for “£302.34” substitute “£351.03”,

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*Status: This is the original version (as it was originally enacted).*

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- (c) in the entry relating to other smoking tobacco and chewing tobacco, for “£144.17” substitute “£161.62”,
  - (d) in the entry relating to cigars, for “£327.92” substitute “£367.61”,
  - (e) in the entry relating to cigarillos, for “£327.92” substitute “£367.61”, and
  - (f) in the entry relating to tobacco for heating, for “£81.07” substitute “£90.88”.
- (3) The amendments made by this section are treated as having come into force at 6pm on 15 March 2023.