



Finance Act 2024

2024 CHAPTER 3

PART 2

OTHER TAXES

Excise duty rates

23 Rates of tobacco products duty

- (1) In Schedule 1 to TPDA 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 £316.70 per thousand cigarettes, or (b) £422.80 per thousand cigarettes.
2 Cigars	£395.03 per kilogram
3 Hand-rolling tobacco	£412.32 per kilogram
4 Other smoking tobacco and chewing tobacco	£173.68 per kilogram
5 Tobacco for heating	£325.53 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 “£393.45” substitute “£422.80”,
 - (b) in the entry relating to hand rolling tobacco, for “£351.03” substitute “£412.32”,

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Finance Act 2024. 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) View outstanding changes

- (c) in the entry relating to other smoking tobacco and chewing tobacco, for “£161.62” substitute “£173.68”,
 - (d) in the entry relating to cigars, for “£367.61” substitute “£395.03”,
 - (e) in the entry relating to cigarillos, for “£367.61” substitute “£395.03”, and
 - (f) in the entry relating to tobacco for heating, for “£90.88” substitute “£97.66”.
- (3) The amendments made by this section are treated as having come into force at 6pm on 22 November 2023.

24 Rates of vehicle excise duty

- (1) Schedule 1 to VERA 1994 (annual rates of vehicle excise duty) is amended as follows.
- (2) In paragraph 1 (general rate)—
- (a) in sub-paragraph (2) (vehicle not covered elsewhere in Schedule with engine cylinder capacity exceeding 1,549cc), for “£325” substitute “£345”, and
 - (b) in sub-paragraph (2A) (vehicle not covered elsewhere in Schedule with engine cylinder capacity not exceeding 1,549cc), for “£200” substitute “£210”.
- (3) In paragraph 1B (graduated rates for light passenger vehicles registered before 1 April 2017), for the Table substitute—

“CO2 Emissions Figure		Rate	
(1)	(2)	(3)	(4)
Exceeding	Not exceeding	Reduced rate	Standard Rate
g/km	g/km	£	£
100	110	10	20
110	120	25	35
120	130	150	160
130	140	180	190
140	150	200	210
150	165	245	255
165	175	295	305
175	185	325	335
185	200	375	385
200	225	405	415
225	255	700	710
255	—	725	735”.

- (4) In the sentence immediately following the Table in that paragraph, for paragraphs (a) and (b) substitute—
- “(a) in column (3), in the last two rows, “405” were substituted for “700” and “725”, and
 - (b) in column (4), in the last two rows, “415” were substituted for “710” and “735”.”

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Finance Act 2024. 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) View outstanding changes

(5) In paragraph 1GC (graduated rates for first licence for light passenger vehicles registered on or after 1 April 2017), for Table 1 (vehicles other than higher rate diesel vehicles) substitute—

“CO2 Emissions Figure		Rate	
(1)	(2)	(3)	(4)
Exceeding	Not exceeding	Reduced rate	Standard Rate
g/km	g/km	£	£
0	50	0	10
50	75	20	30
75	90	125	135
90	100	165	175
100	110	185	195
110	130	210	220
130	150	260	270
150	170	670	680
170	190	1085	1095
190	225	1640	1650
225	255	2330	2340
255	—	2735	2745”.

(6) In that paragraph, for Table 2 (higher rate diesel vehicles) substitute—

“CO2 Emissions Figure		Rate
(1)	(2)	(3)
Exceeding	Not exceeding	Rate
g/km	g/km	£
0	50	30
50	75	135
75	90	175
90	100	195
100	110	220
110	130	270
130	150	680
150	170	1095
170	190	1650
190	225	2340

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Finance Act 2024. 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) View outstanding changes

“CO2 Emissions Figure		Rate
(1)	(2)	(3)
Exceeding	Not exceeding	Rate
g/km	g/km	£
225	255	2745
255	—	2745”.

- (7) In paragraph 1GD(1) (rates for any other licence for light passenger vehicles registered on or after 1 April 2017)—
- (a) in paragraph (a) (reduced rate), for “£170” substitute “£180”, and
 - (b) in paragraph (b) (standard rate), for “£180” substitute “£190”.
- (8) In paragraph 1GE(2) (rates for light passenger vehicles registered on or after 1 April 2017 with a price exceeding £40,000)—
- (a) in paragraph (a), for “£560” substitute “£590”, and
 - (b) in paragraph (b), for “£570” substitute “£600”.
- (9) In paragraph 1J(a) (rates for light goods vehicles that are not pre-2007 or post-2008 lower emission vans), for “£320” substitute “£335”.
- (10) In paragraph 2(1) (rates for motorcycles)—
- (a) in paragraph (a) (engine cylinder capacity not exceeding 150cc), for “£24” substitute “£25”,
 - (b) in paragraph (b) (motorbicycles with engine cylinder capacity exceeding 150cc but not exceeding 400cc), for “£52” substitute “£55”,
 - (c) in paragraph (c) (motorbicycles with engine cylinder capacity exceeding 400cc but not exceeding 600cc), for “£80” substitute “£84”, and
 - (d) in paragraph (d) (other cases), for “£111” substitute “£117”.
- (11) The amendments made by this section have effect in relation to licences taken out on or after 1 April 2024.

25 Rates of air passenger duty

- (1) Section 30 of FA 1994 (air passenger duty: rates) is amended as follows.
- (2) In subsection (1B) (journeys ending in the United Kingdom)—
- (a) in paragraph (a), for “£6.50” substitute “£7”, and
 - (b) in paragraph (b), for “£13” substitute “£14”.
- (3) In subsection (2A) (long-haul journeys)—
- (a) in paragraph (a), for “£87” substitute “£88”, and
 - (b) in paragraph (b), for “£191” substitute “£194”.
- (4) In subsection (4A) (ultra-long haul journeys)—
- (a) in paragraph (a), for “£91” substitute “£92”, and
 - (b) in paragraph (b), for “£200” substitute “£202”.
- (5) In subsection (4E) (journeys on aircraft equipped to carry fewer than 19 passengers)—
- (a) in paragraph (aa), for “£574” substitute “£581”, and

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Finance Act 2024. 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) [View outstanding changes](#)

(b) in paragraph (d), for “£601” substitute “£607”.

(6) The amendments made by this section have effect in relation to the carriage of passengers beginning on or after 1 April 2024.

Changes to legislation:

There are outstanding changes not yet made by the legislation.gov.uk editorial team to Finance Act 2024. 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. 9 para. 132(1) Sch. 9 para. 132 renumbered as Sch. 9 para. 132(1) by [S.I. 2024/356 reg. 4\(23\)\(a\)](#)
- Sch. 9 para. 125(1)(c) and word inserted by [S.I. 2024/356 reg. 4\(3\)\(b\)](#)
- Sch. 9 para. 125(3A) inserted by [S.I. 2024/356 reg. 4\(6\)](#)
- Sch. 9 para. 126(1)(c) inserted by [S.I. 2024/356 reg. 4\(9\)\(c\)](#)
- Sch. 9 para. 126(3A) inserted by [S.I. 2024/356 reg. 4\(10\)](#)
- Sch. 9 para. 127A and cross-heading inserted by [S.I. 2024/356 reg. 4\(12\)](#)
- Sch. 9 para. 128(6)(a)(zi) inserted by [S.I. 2024/356 reg. 4\(13\)](#)
- Sch. 9 para. 129(1)(c)(d) inserted by [S.I. 2024/356 reg. 4\(15\)\(b\)](#)
- Sch. 9 para. 129(2)(c) and word inserted by [S.I. 2024/356 reg. 4\(16\)\(b\)](#)
- Sch. 9 para. 130A and cross-heading inserted by [S.I. 2024/356 reg. 4\(21\)](#)
- Sch. 9 para. 132(2)-(5) inserted by [S.I. 2024/356 reg. 4\(23\)\(c\)](#)
- Sch. 9 para. 132A and cross-heading inserted by [S.I. 2024/356 reg. 4\(24\)](#)
- Sch. 9 para. 132(1) words inserted by [S.I. 2024/356 reg. 4\(23\)\(b\)](#)