



# Tobacco Products Duty Act 1979

## 1979 CHAPTER 7

**U.K.**

An Act to consolidate the enactments relating to the excise duty on tobacco products. [22nd February 1979]

### Modifications etc. (not altering text)

- C1** Act amended by Value Added Tax Act 1983 (c. 55, SIF 40:2), s. 24(1)(3) and Police and Criminal Evidence Act 1984 (c. 60, SIF 95), s. 114(1)
- C2** Act modified by S.I. 1990/2167, art. 5
- C3** Act modified by Alcoholic Liquor Duties Act 1979 (c. 4), Sch. 2A para. 3(5) (as inserted (22.2.2006) by Finance Act 2004 (c. 12), Sch. 1; S.I. 2006/201, art. 2)
- C4** Act applied (with modifications) (17.12.2020 for specified purposes, 31.12.2020 in so far as not already in force) by Taxation (Post-transition Period) Act 2020 (c. 26), ss. 5, 11(1)(e) (with Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 9
- C5** Act applied (31.12.2020) by 1994 c. 23, s. 16(1) (as substituted by Taxation (Cross-border Trade) Act 2018 (c. 22), s. 57(3), Sch. 8 para. 13 (with Sch. 8 para. 99) (with savings and transitional provisions in S.I. 2019/105 (as amended by S.I. 2020/1495, regs. 1(2), 21), S.I. 2020/1545, Pt. 4 and 2020 c. 26, Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(b) (with reg. 7))

### Commencement Information

- I1** Act wholly in force at 1.4.1979 see s. 12(2)

**Changes to legislation:**

There are currently no known outstanding effects for the Tobacco Products Duty Act 1979, Introductory Text.