

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 **U.K.**

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 £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]

Textual Amendments

F1 Sch. 1 Table substituted (retrospective to 22.11.2023 at 6 p.m.) by [Finance Act 2024 \(c. 3\)](#), s. [23\(1\)\(3\)](#)

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