



Finance Act 2007

2007 CHAPTER 11

PART 1

CHARGES, RATES, THRESHOLDS ETC

Alcohol and tobacco

6 Rates of tobacco products duty

(1) For the Table in Schedule 1 to the Tobacco Products Duty Act 1979 (c. 7) substitute—

“TABLE

1. Cigarettes	An amount equal to 22 per cent of the retail price plus £108.65 per thousand cigarettes.
2. Cigars	£158.24 per kilogram.
3. Hand-rolling tobacco	£113.74 per kilogram.
4. Other smoking tobacco and chewing tobacco	£69.57 per kilogram.”

(2) The amendment made by subsection (1) is deemed to have come into force at 6 p.m. on 21st March 2007.

Changes to legislation:

Finance Act 2007, Section 6 is up to date with all changes known to be in force on or before 24 June 2024. There are changes that may be brought into force at a future date. Changes that have been made 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):

- s. 993 modified by [2016 c. 24 s. 118\(2\)](#)
- Sch. 24 para. 12(5)(za) inserted by [2015 c. 11 Sch. 20 para. 6\(a\)](#)
- Sch. 24 para. 21A(A1) inserted by [2015 c. 11 Sch. 20 para. 7\(2\)](#)
- Sch. 24 para. 4A(A1)(1) substituted for Sch. 24 para. 4A(1) by [2015 c. 11 Sch. 20 para. 3\(2\)](#)