



Finance Act 2008

2008 CHAPTER 9

PART 1

CHARGES, RATES, ALLOWANCES, RELIEFS ETC

Alcohol and tobacco

12 Rates of tobacco products duty

(1) For the table in Schedule 1 to TPDA 1979 substitute—

“TABLE

1. Cigarettes	An amount equal to 22 per cent of the retail price plus £112.07 per thousand cigarettes
2. Cigars	£163.22 per kilogram
3. Hand-rolling tobacco	£117.32 per kilogram
4. Other smoking tobacco and chewing tobacco	£71.76 per kilogram”.

(2) The amendment made by subsection (1) is treated as having come into force at 6pm on 12 March 2008.