



Finance Act 2017

2017 CHAPTER 10

PART 1

DIRECT AND INDIRECT TAXES

Indirect taxes

22 Tobacco products duty: rates

- (1) TPDA 1979 is amended as follows.
- (2) For the table in Schedule 1 substitute—

“TABLE

1. Cigarettes	An amount equal to 16.5% of the retail price plus £207.99 per thousand cigarettes.
2. Cigars	£259.44 per kilogram
3. Hand-rolling tobacco	£209.77 per kilogram
4. Other smoking tobacco and chewing tobacco	£114.06 per kilogram”.

- (3) The amendment made by this section is treated as having come into force at 6pm on 8 March 2017.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2017, Section 22.