



Finance Act 2018

2018 CHAPTER 3

PART 2

INDIRECT TAXES

Excise duties

45 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 the higher of— (a) 16.5% of the retail price plus £217.23 per thousand cigarettes, or (b) £280.15 per thousand cigarettes.
2 Cigars	£270.96 per kilogram
3 Hand-rolling tobacco	£221.18 per kilogram
4 Other smoking tobacco and chewing tobacco	£119.13 per kilogram”

- (3) The amendment made by this section is treated as having come into force at 6pm on 22 November 2017.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2018, Section 45.