



# Finance Act 2022

## 2022 CHAPTER 3

### PART 5 U.K.

#### OTHER TAXES

##### *Tobacco products duty*

#### 77 Rates of tobacco products duty U.K.

(1) In Schedule 1 to TDPA 1979 (table of rates of tobacco products duty), for the Table substitute—

“TABLE

|   |   |
|---|---|
| 1 Cigarettes                                | An amount equal to the higher of—<br>(a) 16.5% of the retail price plus £262.90 per thousand cigarettes, or<br>(b) £347.86 per thousand cigarettes. |
| 2 Cigars                                    | £327.92 per kilogram  |
| 3 Hand-rolling tobacco                      | £302.34 per kilogram  |
| 4 Other smoking tobacco and chewing tobacco | £144.17 per kilogram  |
| 5 Tobacco for heating                       | £270.22 per kilogram”.  |

(2) In consequence of the provision made by subsection (1), in Schedule 2 to the Travellers’ Allowances Order 1994 (which provides in certain circumstances for a simplified calculation of excise duty on goods brought into Great Britain)—

- (a) in the entry relating to cigarettes, for “£320.90” substitute “£347.86”,
- (b) in the entry relating to hand rolling tobacco, for “£271.40” substitute “£302.34”,
- (c) in the entry relating to other smoking tobacco and chewing tobacco, for “£134.24” substitute “£144.17”,

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*Changes to legislation: There are currently no known outstanding effects for the Finance Act 2022, Section 77. (See end of Document for details)*

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- (d) in the entry relating to cigars, for “£305.32” substitute “£327.92”,
  - (e) in the entry relating to cigarillos, for “£305.32” substitute “£327.92”, and
  - (f) in the entry relating to tobacco for heating, for “£75.48” substitute “£81.07”.
- (3) The amendments made by this section are treated as having come into force at 6pm on 27 October 2021.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2022, Section 77.