



Finance Act 2010

2010 CHAPTER 13

PART 1

CHARGES, RATES ETC

Alcohol and tobacco

10 Rates of tobacco products duty

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

“TABLE

1. Cigarettes	An amount equal to 24 per cent of the retail price plus £119.03 per thousand cigarettes
2. Cigars	£180.28 per kilogram
3. Hand-rolling tobacco	£129.59 per kilogram
4. Other smoking tobacco and chewing tobacco	£79.26 per kilogram”.

(2) The amendment made by subsection (1) is treated as having come into force at 6 pm on 24 March 2010.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2010, Section 10.