



Finance Act 2012

2012 CHAPTER 14

PART 6

EXCISE DUTIES

Tobacco products duty

185 Rates of tobacco products duty

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

“TABLE

1. Cigarettes	An amount equal to 16.5 per cent of the retail price plus £167.41 per thousand cigarettes
2. Cigars	£208.83 per kilogram
3. Hand-rolling tobacco	£164.11 per kilogram
4. Other smoking tobacco and chewing tobacco	£91.81 per kilogram”.

(2) The amendment made by this section is treated as having come into force at 6 pm on 21 March 2012.