



# Finance Act 2019

## 2019 CHAPTER 1

### PART 2

#### OTHER TAXES

##### *Tobacco*

#### **56 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 £228.29 per thousand cigarettes, or (b) £293.95 per thousand cigarettes.
2 Cigars	£284.76 per kilogram
3 Hand-rolling tobacco	£234.65 per kilogram
4 Other smoking tobacco and chewing tobacco	£125.20 per kilogram”

- (3) The amendment made by this section is treated as having come into force at 6pm on 29 October 2018.

#### **57 Tobacco for heating**

- (1) TPDA 1979 is amended as follows.
- (2) In section 1 (tobacco products), in subsection (1)—
  - (a) in paragraph (d), omit the final “and”;

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*Changes to legislation: There are currently no known outstanding effects for the Finance Act 2019, Cross Heading: Tobacco. (See end of Document for details)*

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- (b) after paragraph (e) insert “and
- (f) tobacco for heating.”.
- (3) In that section, in subsection (3), for “and chewing tobacco” substitute “ , chewing tobacco and tobacco for heating ”.
- (4) In the table in Schedule 1 (as substituted by section 56), at the end insert—

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“5. Tobacco for heating	£234.65 per kilogram”.
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- (5) The Commissioners for Her Majesty's Revenue and Customs may by regulations made by statutory instrument make consequential, supplementary, incidental or transitional provision in relation to the provision made by subsections (2) to (4) (including provision amending any enactment).
- (6) A statutory instrument containing regulations under subsection (5) is subject to annulment in pursuance of a resolution of the House of Commons.
- (7) The amendments made by subsections (2) and (4) come into force on such day as the Treasury may by regulations made by statutory instrument appoint.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2019, Cross Heading:  
Tobacco.