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Tobacco Bulletin

October 2017



The Tobacco Bulletin provides monthly statistics on clearances of cigarettes & tobacco products and duty receipts for the UK.

HM Revenue and Customs Tobacco Bulletin - October 2017



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1 Current Financial Year: Commentary and Charts

Guidance on the statistics in the Tobacco Bulletin

This bulletin covers duty on cigarettes, cigars, hand-rolling tobacco, and other types of tobacco such as pipe and chewing tobacco. Duty is payable on products manufactured in the UK or brought into the UK. Duty on cigarettes is calculated as a percentage of the retail cost plus a specific amount per thousand cigarettes. Duty on hand-rolling tobacco and other tobacco products is charged by the kilogram.

Manufacturers must make a return to HMRC on any day when tobacco products are released onto the UK market unless the manufacturer has an agreement with HMRC to defer duty, in which case a return can be made on a monthly basis. In practice, tobacco duty is paid under duty deferment arrangements, whereby liability accrued during one calendar month is paid in duty to HMRC the following month. Therefore, there is a one month lag between the end of the accounting period and the cash being received. For example, releases of tobacco products for consumption in April will relate to cash received in May.

Changes to tobacco product duty are announced in the Budget each year. Clearances are usually high in months immediately preceding the Budget due to tobacco manufacturers forestalling against duty increases. This means that manufacturers can pay duty at the pre-budget rate which is typically lower than the post-budget rate. This is followed by lower than usual clearances in the month or so after the Budget. Manufacturers can also forestall against their own price rises, meaning they pay duty on a lower retail price than they would otherwise. This forestalling activity can lead to volatility in receipts and clearances when analysed on a monthly basis. Care should be taken not to place too much emphasis on month to month movements in quantities released for consumption and receipts. Additionally, given that price rises can occur at any point in the year, and that Budgets are not always in the same month each year, care should also be taken when comparing one month with the same month in the previous year. Users should also note that as a result of forestalling behaviour, monthly changes in the level of clearances and receipts do not relate to how much tobacco is bought or smoked by consumers.

In general, the rates for tobacco duty increase with each Budget. The current and historic rates of tobacco duty are shown on page 8. See page 7 for more information on forestalling. The use of 3-month moving averages in this bulletin is intended to even out some of the monthly fluctuations in order to demonstrate an underlying trend; however, any strong seasonality in the monthly series means that 3-month on previous 3-month comparisons may still fluctuate heavily.

[Reviewed 21 November 2017 / Next Review 21 February 2018]

Chart 1A

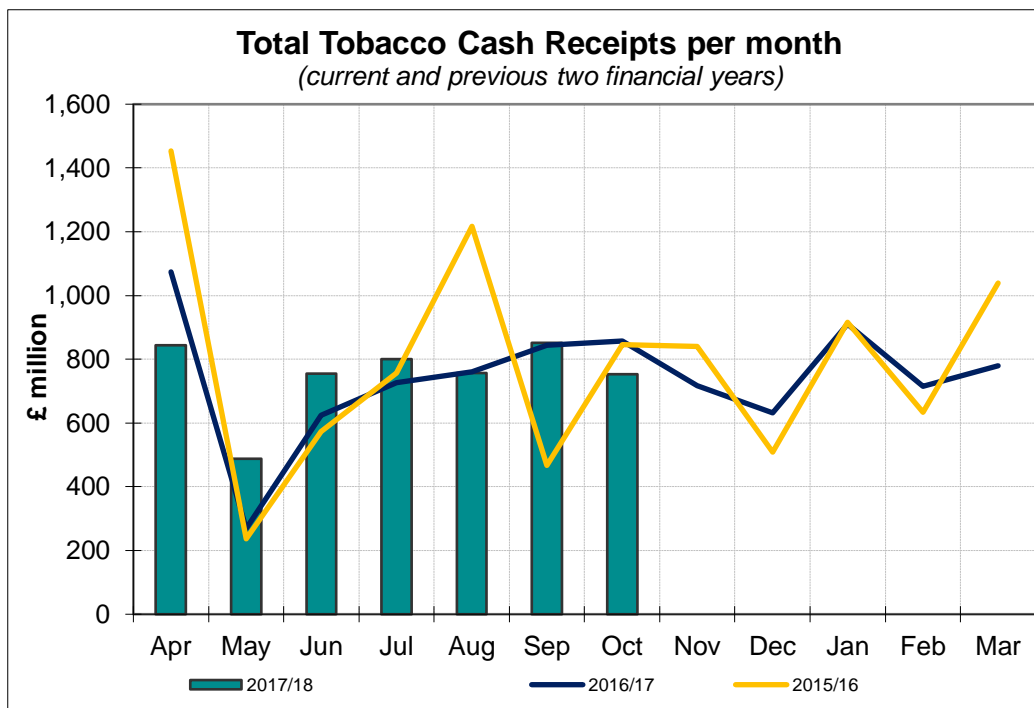
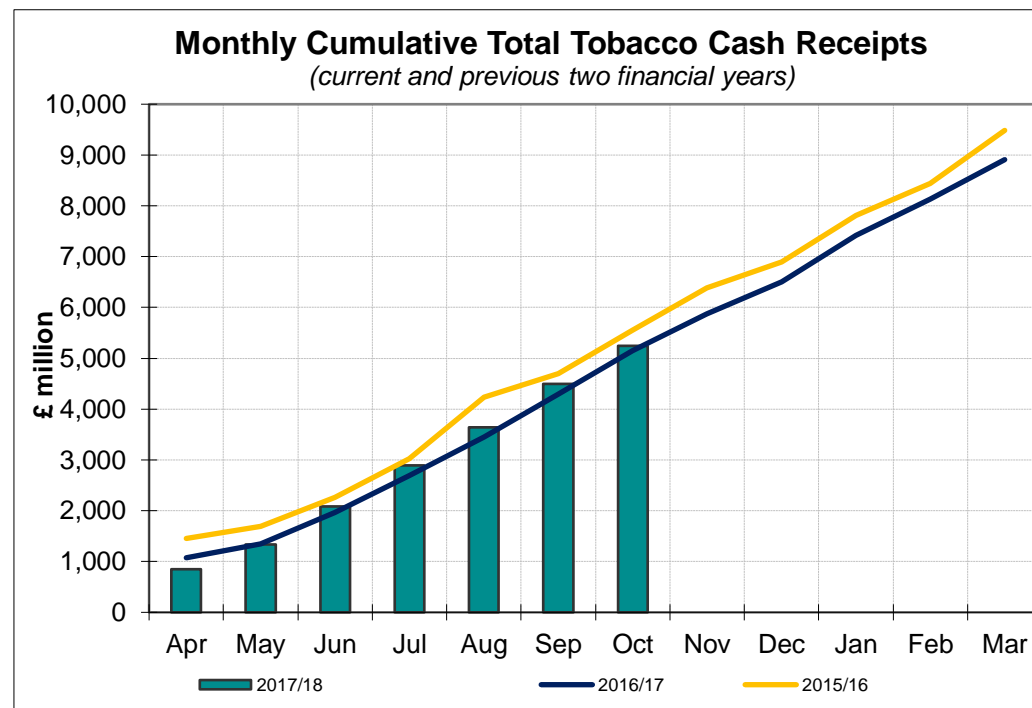


Chart 1B



Commentary: Total Tobacco Cash Receipts

Chart 1A shows Total Tobacco Receipts for October 2017 are £753m, which is £104m (12.2%) lower than the same month last year. The large amount of duty received in April of each year followed by a relatively low amount the month after is due to the forestalling activities of tobacco manufacturers in advance of the annual Budget. Please see the guidance above for further information on forestalling.

Chart 1B shows 2017/18 year-to-date (April to October) Total Tobacco Receipts are £5,249m, which is £94m (1.8%) higher than the same period in 2016/17.

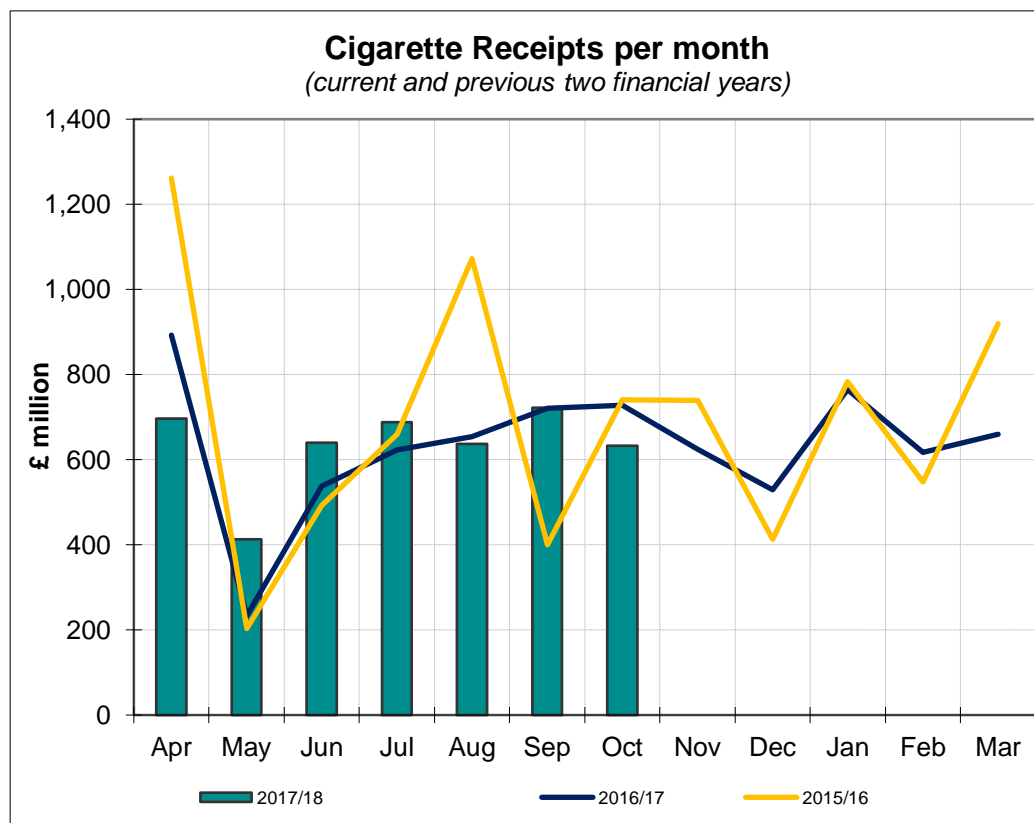
The latest 3-month moving average (Aug, Sep & Oct) for Total Tobacco Receipts is £787m, which is £33m (4.0%) lower than the same period 12 months ago; and £106m (15.6%) higher than the previous 3-month moving average (May, Jun & Jul).

Total Tobacco Cash Receipts are calculated by summing the receipts from a variety of different cigarette types and other tobacco products. This, as well as substantial changes to rates of duty across all tobacco products and forestalling prior to government budgets or the tobacco manufacturers' own price rises (explained further in guidance above and on page 7) mean that monthly total receipts have been volatile over the last few years.

Chart 1B shows the cumulative receipts for the last three financial years. The month-to-month differences are due to changes in the pattern of clearances by some of the larger manufacturers.

[Reviewed 21 November 2017 / Next Review 21 February 2018]

Chart 1C



Commentary: Cigarette Receipts

Chart 1C shows Cigarette Receipts for the latest month (October 2017) are £633m, which is £95m (13.0%) lower than the same month last year.

2017/18 year-to-date (April to October) Cigarette Receipts are £4,429m, which is £39m (0.9%) higher than the same period in 2016/17.

The latest 3-month moving average (Aug, Sep & Oct) for Cigarette Receipts is £664m, which is £37m (5.3%) lower than the same period 12 months ago and £84m (14.5%) higher than the previous 3-month moving average (May, Jun & Jul).

Cigarette Receipts account for the vast majority of Total Tobacco Receipts (usually over 85%). Therefore, the receipts follow a similar pattern to those in Chart 1A above. On a monthly basis Cigarette Receipts are volatile, being particularly impacted by the timing of the Budget.

The trend for receipts in 2017/18 is broadly similar to that of previous years.

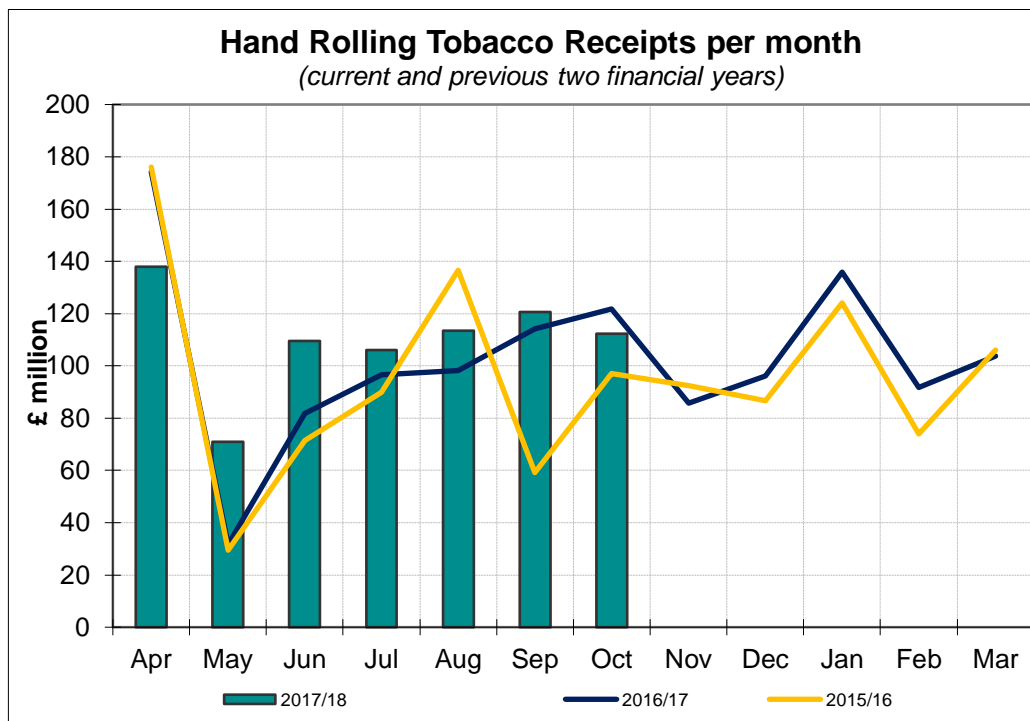
[Reviewed 21 November 2017 / Next Review 21 February 2018]





1 Current Financial Year: Commentary and Charts

Chart 1D



Commentary: Hand Rolling Tobacco Receipts

Chart 1D shows Hand Rolling Tobacco Receipts for the latest month (October 2017) are £112m, which is £10m (7.9%) lower than the same month last year.

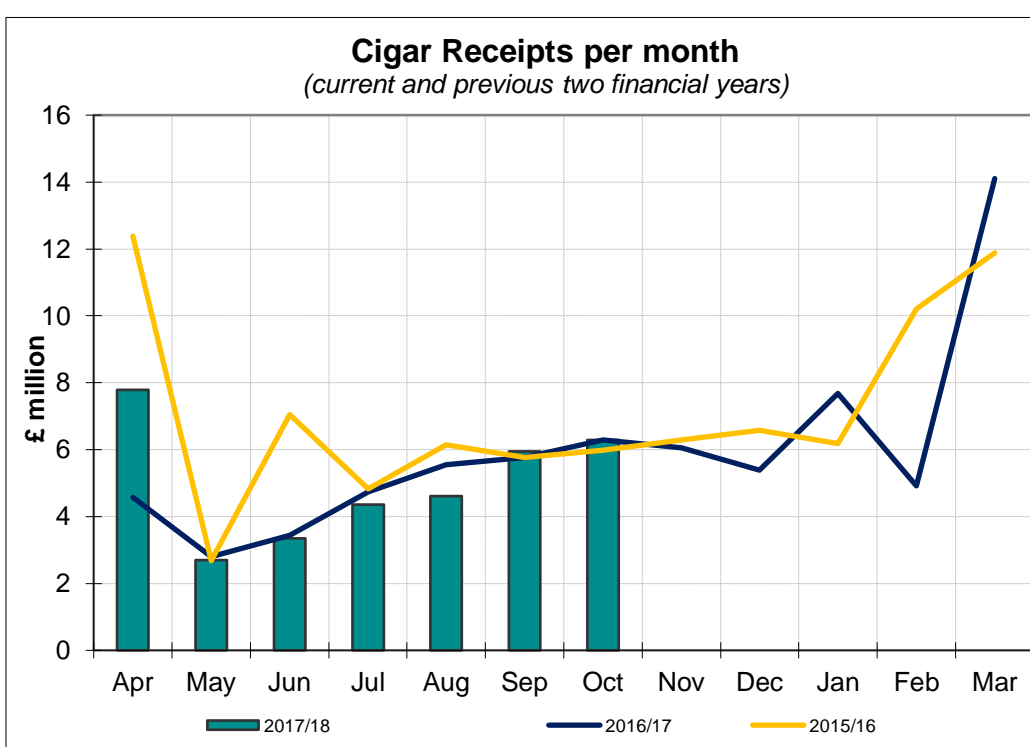
2017/18 year-to-date (April to October) Hand Rolling Tobacco Receipts are £771m, which is £52m (7.3%) higher than the same period in 2016/17.

The latest 3-month moving average (Aug, Sep & Oct) for Hand Rolling Tobacco Receipts is £115m, which is £4m (3.6%) higher than the same period 12 months ago; and £20m (20.9%) higher than the previous 3-month moving average (May, Jun & Jul).

The pattern of Hand Rolling Tobacco Receipts is generally very similar to that of Cigarette Receipts (Chart 1C above), with the same impact felt in May or June after Budget. Receipts have been highly volatile immediately before and after Budgets, such as the marked peak and then fall in April and May of recent years, recovering afterwards.

[Reviewed 21 November 2017 / Next Review 21 February 2018]

Chart 1E



Commentary: Cigar Receipts

Chart 1E shows Cigar Receipts for the latest month (October 2017) are £6m, which is about the same as October last year.

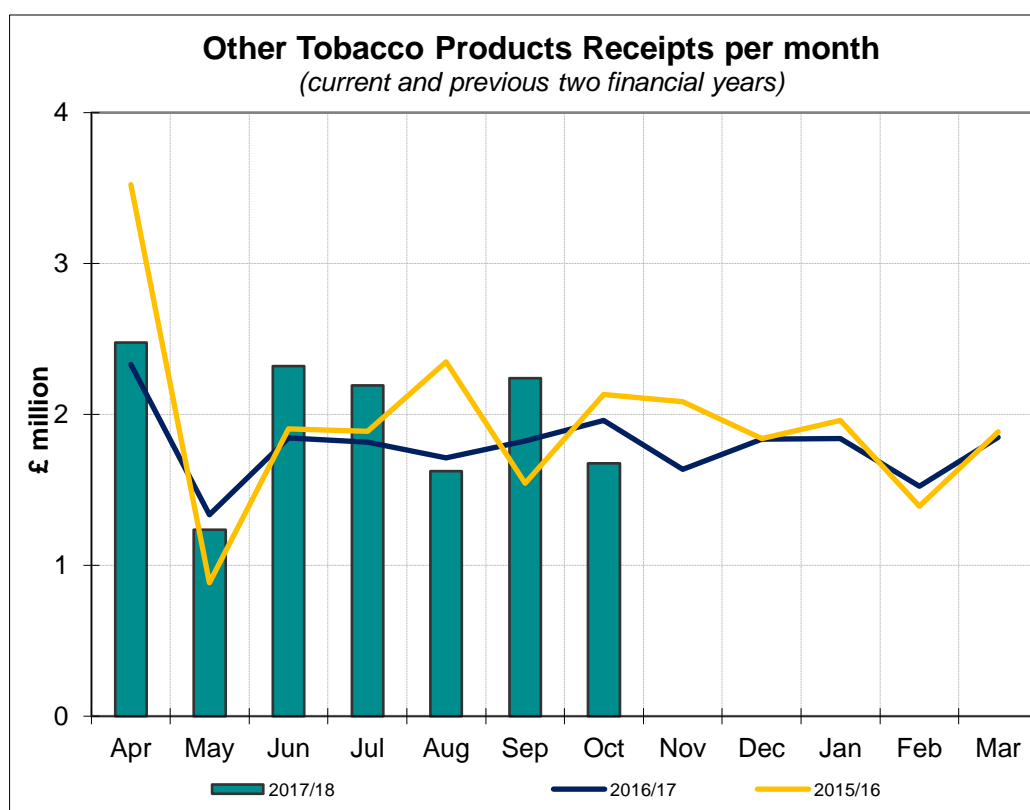
2017/18 year-to-date (April to October) Cigar Receipts are £35.0m, which is £1.9m (5.8%) higher than the same period in 2016/17.

The latest 3-month moving average (Aug, Sep & Oct) for Cigar Receipts is £6m, which is £0.25m (4.2%) lower than the same period 12 months ago; and £2.1m (61.8%) higher than the previous 3-month moving average (May, Jun & Jul).

Cigar Receipts account for a very small proportion of Total Tobacco Receipts (generally less than 1%) but have also been highly volatile immediately before and after Budgets, as seen in the marked peak and then fall in April and May of recent years. Generally, other than the volatility around Budgets there appears to be a slightly more consistent pattern in Cigar Receipts, with recent years having receipts of around £5m to £8m per month from July.

[Reviewed 21 November 2017 / Next Review 21 February 2018]

Chart 1F



Commentary: Other Receipts

"Other" covers other smoking (e.g. pipe tobacco) and chewing tobacco.

Chart 1F shows Other Tobacco Products Receipts for the latest month (October 2017) are £2m, which is £0.28m (14.4%) lower than the same month last year.

2017/18 year-to-date (April to October) Other Tobacco Products Receipts are £14m, which is £0.95m (7.4%) higher than the same period in 2016/17.

The latest 3-month moving average (Aug, Sep & Oct) for Other Tobacco Products

Other Products Receipts account for even less of Total Tobacco Receipts than Cigars (Chart 1D above) but have seen the same fluctuations immediately before and after Budget in recent years.

[Reviewed 21 November 2017 / Next Review 21 February 2018]

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2 Recent Receipts

£ million

	Cigarettes			Other Tobacco Products			Overall Total
	Home Produced	Imported	Cigarettes Total	Cigars	HRT	Other	
Financial Year							
2012/13	7,927	632	8,559	88	1,007	28	9,681
2013/14	7,684	647	8,331	83	1,089	28	9,531
2014/15	7,645	654	8,299	82	1,141	25	9,548
2015/16 ²	*	*	8,233	86	1,143	23	9,485
2016/17	*	*	7,585	71	1,231	21	8,909
Calendar Year							
2012	7,954	637	8,591	88	991	29	9,699
2013	7,723	625	8,348	82	1,073	27	9,530
2014	7,557	668	8,225	83	1,108	27	9,442
2015 ²	*	*	8,032	78	1,134	24	9,269
2016	*	*	7,794	73	1,204	22	9,092
Month							
Aug-16	*	*	654	6	98	2	760
Sep-16	*	*	721	6	114	2	843
Oct-16	*	*	727	6	122	2	857
Nov-16	*	*	624	6	86	2	717
Dec-16	*	*	529	5	96	2	633
Jan-17	*	*	764	8	136	2	910
Feb-17	*	*	617	5	92	2	716
Mar-17	*	*	660	14	104	2	780
Apr-17	*	*	696	8	138	2	845
May-17	*	*	413	3	71	1	488
Jun-17	*	*	639	3	109	2	755
Jul-17	*	*	688	4	106	2	800
Aug-17 p	*	*	637	5	113	2	757
Sep-17 p	*	*	722	6	121	2	851
Oct-17 p	*	*	633	6	112	2	753

1. Releases tend to peak immediately before changes to duty rates are implemented (usually at a Budget or other fiscal event). Products may then be stocked, duty-paid, before being sold. Releases are then depressed in the month(s) afterwards.

2. From November 2015 onwards, the home produced and imported split of total cigarette receipts has been removed to preserve commercial confidentiality.

r = revised

p = provisional

* = data not available

Revisions

There have been no revisions this quarter.

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3 Quantities Released For Consumption

	Cigarettes			Other Tobacco Products			000 kg
	Home Produced	Imported	Cigarettes Total	Cigars	HRT	Other	
Financial Year							
2012/13	35,202	2,730	37,932	421	6,215	301	6,937
2013/14	32,739	2,675	35,414	381	6,402	294	7,077
2014/15	29,930	2,731	32,661	355	6,066	247	6,668
2015/16 ²	*	*	30,971	330	6,118	213	6,662
2016/17	*	*	28,246	303	6,004	200	6,507
Calendar Year							
2012	37,596	2,848	40,444	437	6,290	315	7,041
2013	33,176	2,680	35,856	379	6,314	291	6,984
2014	31,116	2,658	33,775	362	6,299	261	6,922
2015 ²	*	*	31,610	326	6,161	229	6,717
2016	*	*	29,997	307	6,232	200	6,739
Month							
Jul-16	*	*	2,496	23	495	16	534
Aug-16	*	*	2,754	24	576	17	617
Sep-16	*	*	2,816	26	615	18	659
Oct-16	*	*	2,376	25	433	15	473
Nov-16	*	*	2,023	22	485	17	524
Dec-16	*	*	2,938	31	685	17	734
Jan-17	*	*	2,359	20	463	14	497
Feb-17	*	*	2,506	58	524	17	599
Mar-17	*	*	2,653	30	668	22	720
Apr-17	*	*	1,506	10	338	11	360
May-17	*	*	2,378	13	522	20	555
Jun-17	*	*	2,531	17	505	19	541
Jul-17 p	*	*	2,395	18	541	14	573
Aug-17 p	*	*	2,505	23	575	20	617
Sep-17 p	*	*	2,409	24	535	15	574

1. Releases tend to peak immediately before changes to duty rates are implemented (usually at a Budget or other fiscal event). Products may then be stocked, duty-paid, before being sold. Releases are then depressed in the month(s) afterwards.

2. From October 2015 onwards, the home produced and imported split of total cigarette clearances has been removed to preserve commercial confidentiality.

r = revised

p = provisional

* = data not available

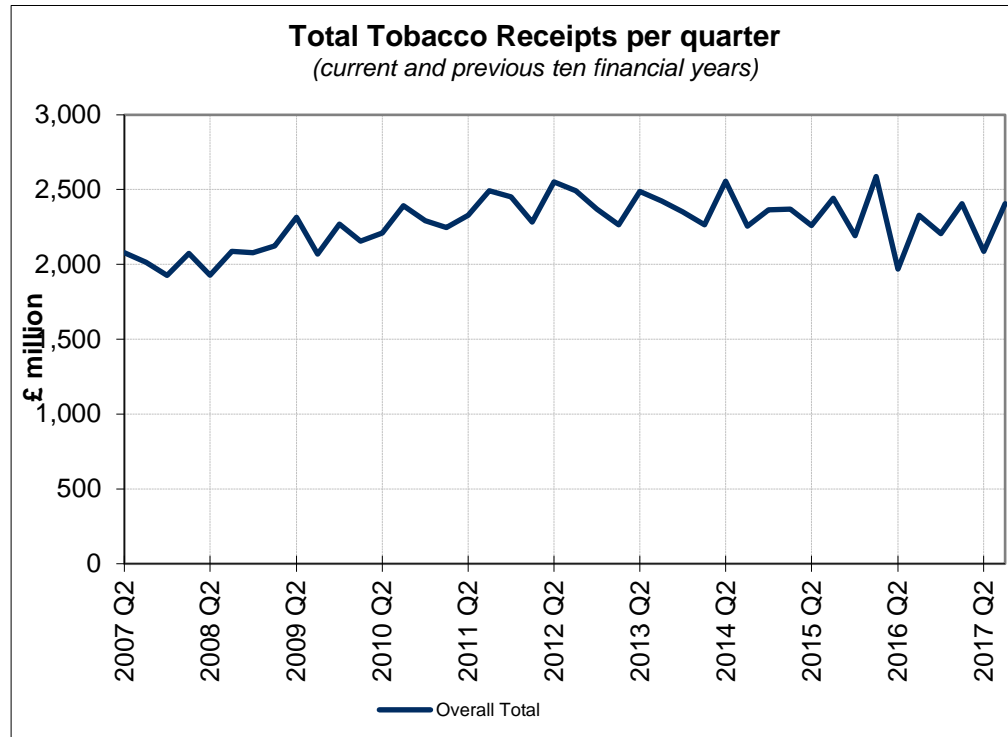
Revisions

There have been no revisions this quarter.



4 Historic Trends: Commentary and Charts

Chart 4A



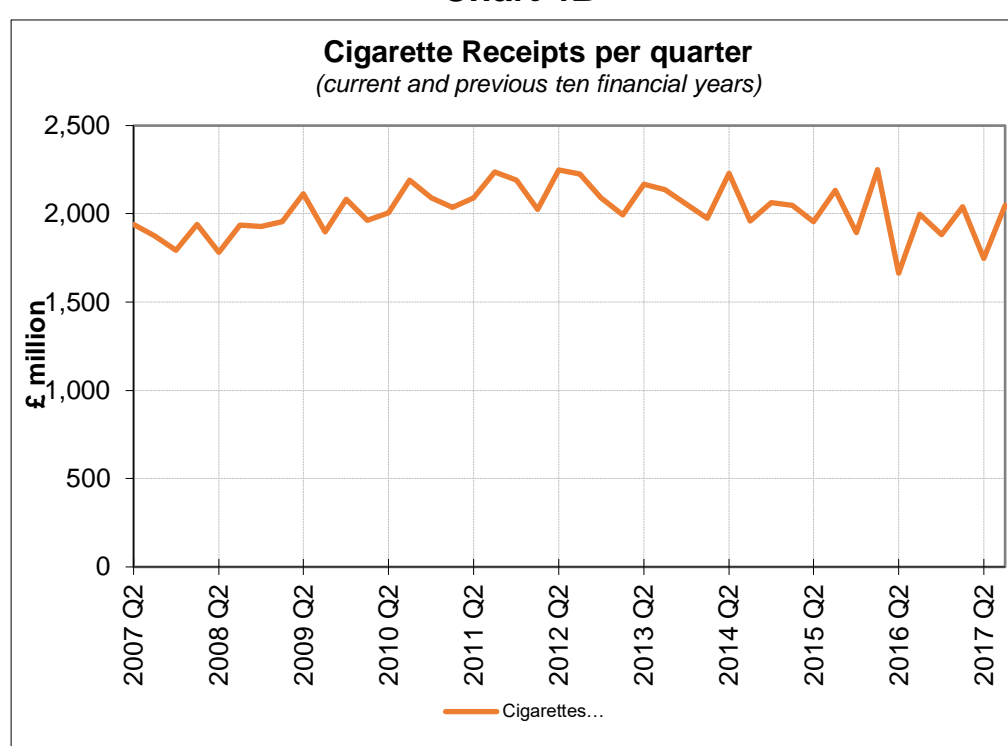
Commentary: Total Tobacco Receipts

Total Tobacco Receipts are calculated by summing the receipts from four different tobacco categories, which have all seen various increases in duty over the past ten years.

Total tobacco receipts remained relatively stable in 2007 and 2008 at around £2,000m a quarter. Since then, receipts have increased steadily to peak around £2,500m in some quarters. Quarter 1 of 2016 registered the highest quarterly receipts for the last ten years, just exceeding £2,580m.

[Reviewed 21 November 2017 / Next Review 21 February 2018]

Chart 4B



Commentary: Cigarette Receipts

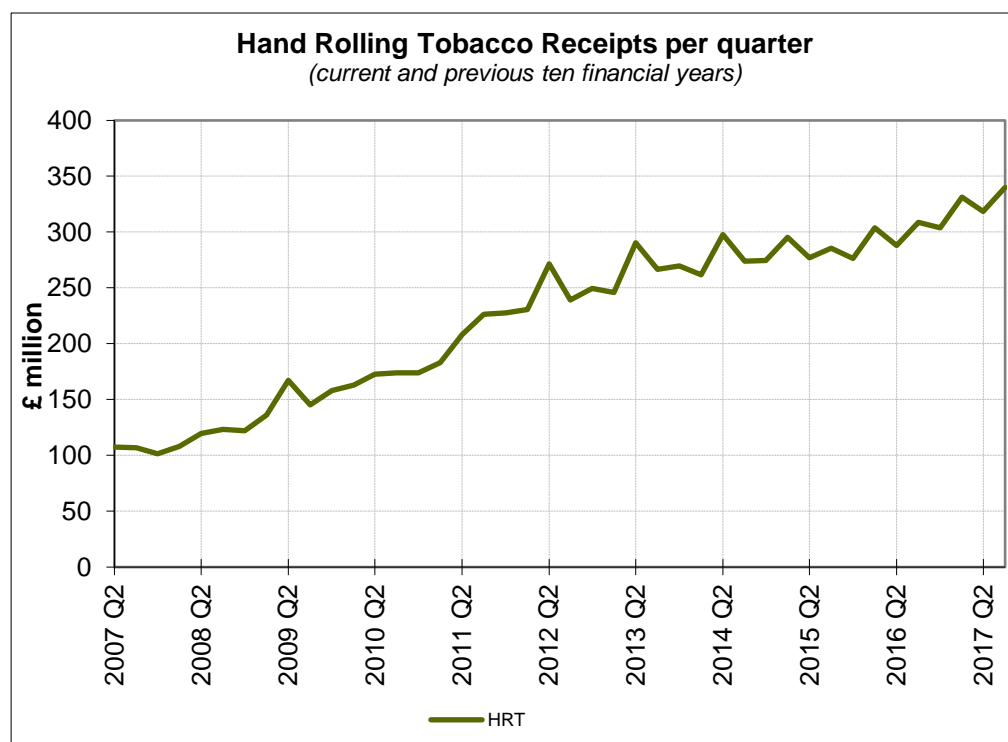
Receipts from cigarettes have accounted for over 85% of Total Tobacco Receipts in the last ten years and therefore the trends in receipts from cigarette duty are similar to those described above in Chart 4A.

Cigarette receipts remained relatively consistent at around £1,800m per quarter between 2007 and 2008, with steadier increases from 2009 onwards to around £2,100m per quarter.

A split of total cigarette receipts and clearances by home produced and imported was previously published in this bulletin. This information has been discontinued to preserve commercial confidentiality.

[Reviewed 21 November 2017 / Next Review 21 February 2018]

Chart 4C



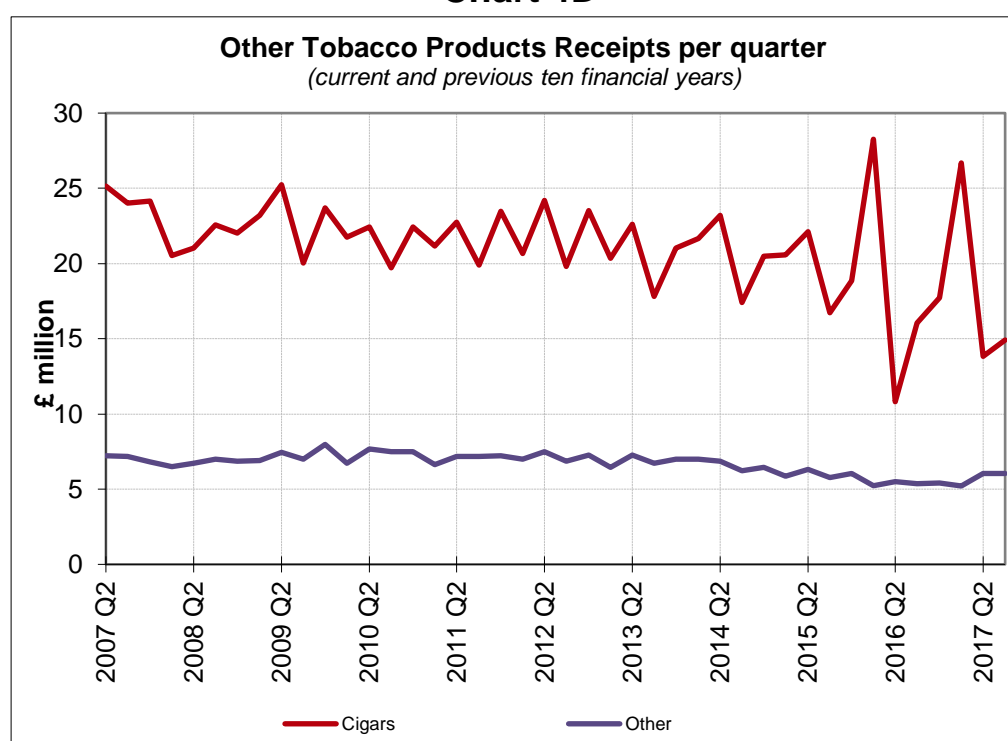
Commentary: Hand Rolling Tobacco Receipts

Hand Rolling Tobacco receipts have seen the largest relative increase in recent years. As the price of factory-produced cigarettes has increased, the popularity of Hand Rolling Tobacco as a cheaper alternative has also increased.

Receipts have increased steadily over the last ten years, from around £100m per quarter in 2007 to a level of just over £300m by Q3 of 2016. Q3 of 2017 recorded the highest ever level of HRT receipts.

[Reviewed 21 November 2017 / Next Review 21 February 2018]

Chart 4D



Commentary: Other Tobacco Products Receipts

Both Cigar and Other Tobacco Receipts account for a very small proportion of Total Tobacco Receipts, around 0.9% and 0.3%, respectively. Receipts for these two categories have declined steadily over the last ten years, despite duty increases having been similar across all tobacco products.

Cigar Receipts have generally been a steady £20-25m per quarter from 2007 onwards. However, Q3 of 2013, 2014 and 2015 saw cigar receipts dip to lows of under £18m. Q1 of 2016 recorded the highest level of cigar receipts in the last ten years, followed by the lowest level in Q2. This was likely due to forestalling activities by traders.

Other Tobacco Products have decreased in a similar fashion, from around £7m per quarter in 2007 down to around £5m per quarter in 2017.

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5 Historic Receipts

£ million

Financial Year	Cigarettes			Other Tobacco Products			Overall Total
	Home Produced	Imported	Cigarettes Total	Cigars	HRT	Other	
1991/92	5,240	589	5,828	133	267	60	6,289
1992/93	4,975	617	5,592	128	263	59	6,041
1993/94	5,478	596	6,074	128	257	59	6,518
1994/95	6,240	711	6,952	129	252	54	7,388
1995/96	6,114	769	6,883	131	225	52	7,291
1996/97	6,825	834	7,659	136	193	51	8,039
1997/98	7,090	910	8,001	140	167	48	8,356
1998/99	7,113	756	7,869	133	157	48	8,207
1999/00	4,508	815	5,322	132	187	42	5,683
2000/01	6,325	921	7,246	140	216	46	7,648
2001/02	6,429	877	7,306	133	272	43	7,754
2002/03	6,767	841	7,607	132	276	39	8,055
2003/04	7,008	626	7,634	125	297	36	8,093
2004/05	7,009	622	7,631	119	318	34	8,103
2005/06	6,841	632	7,473	110	344	32	7,959
2006/07	6,951	680	7,631	104	385	29	8,149
2007/08	6,944	605	7,549	94	424	28	8,094
2008/09	7,041	560	7,601	89	501	27	8,219
2009/10	7,478	581	8,060	91	633	29	8,813
2010/11	7,658	668	8,326	86	703	29	9,144
2011/12	7,890	653	8,543	87	893	29	9,551
2012/13	7,927	632	8,559	88	1,007	28	9,681
2013/14	7,684	647	8,331	83	1,089	28	9,531
2014/15	7,645	654	8,299	82	1,141	25	9,548
2015/16 ²	*	*	8,233	86	1,143	23	9,485
2016/17	*	*	7,585	71	1,231	21	8,909
Calendar Year							
1991	n/a	n/a	n/a	n/a	n/a	n/a	5,427
1992	5,346	611	5,957	128	273	60	6,418
1993	6,246	667	6,913	135	285	64	7,397
1994	6,135	726	6,861	125	256	55	7,297
1995	6,363	800	7,164	136	223	54	7,577
1996	6,848	832	7,680	138	194	51	8,063
1997	7,126	919	8,045	137	157	50	8,390
1998	7,218	755	7,974	139	158	49	8,320
1999	2,794	594	3,388	102	173	32	3,695
2000	6,439	937	7,375	139	200	45	7,760
2001	6,386	872	7,258	138	268	44	7,708
2002	6,805	858	7,662	130	280	42	8,114
2003	6,897	672	7,569	128	286	36	8,020
2004	6,996	632	7,628	119	315	35	8,097
2005	6,975	622	7,597	114	339	33	8,083
2006	6,833	670	7,504	104	372	29	8,009
2007	6,903	605	7,508	97	412	28	8,045
2008	7,005	579	7,585	86	473	27	8,171
2009	7,473	578	8,051	92	607	29	8,779
2010	7,590	662	8,252	86	683	29	9,051
2011	7,899	657	8,556	87	845	28	9,517
2012	7,954	637	8,591	88	991	29	9,699
2013	7,723	625	8,348	82	1,073	27	9,530
2014	7,557	668	8,225	83	1,108	27	9,442
2015 ²	*	*	8,032	78	1,134	24	9,269
2016 ^p	*	*	7,794	73	1,204	22	9,092

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5 Historic Receipts

£ million

Month	Cigarettes			Other Tobacco Products			Overall Total
	Home Produced	Imported	Cigarettes Total	Cigars	HRT	Other	
Jan-91	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Feb-91	195	30	225	5	16	4	250
Mar-91 ¹	456	52	508	7	58	4	577
Apr-91 ¹	665	78	743	13	30	6	792
May-91 ¹	119	16	135	7	12	4	158
Jun-91	286	39	325	11	23	5	364
Jul-91	353	47	401	10	21	5	437
Aug-91	447	46	493	12	23	5	533
Sep-91	444	50	494	11	24	5	534
Oct-91	432	50	482	11	22	5	520
Nov-91	822	82	903	17	40	9	969
Dec-91	200	59	259	22	9	3	293
Jan-92	596	65	661	6	22	5	694
Feb-92	183	14	198	4	17	4	222
Mar-92 ¹	692	43	734	8	25	5	773
Apr-92 ¹	557	109	666	10	29	5	711
May-92 ¹	117	14	131	8	13	4	156
Jun-92	275	33	308	10	21	5	344
Jul-92	429	51	480	12	23	5	520
Aug-92	455	49	503	11	23	5	543
Sep-92	423	52	475	11	22	5	512
Oct-92	409	82	492	10	22	5	529
Nov-92	771	67	838	12	30	7	888
Dec-92	439	32	472	26	24	4	526
Jan-93	258	48	305	6	16	5	332
Feb-93	359	32	391	4	16	4	415
Mar-93	483	48	531	8	21	4	565
Apr-93 ¹	1,222	153	1,375	14	40	7	1,437
May-93 ¹	54	2	56	7	8	4	74
Jun-93	147	8	155	9	16	5	185
Jul-93	357	21	378	11	22	5	416
Aug-93	871	49	920	21	39	8	989
Sep-93	233	34	267	5	10	3	285
Oct-93	311	42	353	8	17	4	382
Nov-93	405	58	463	11	19	4	497
Dec-93 ¹	1,546	173	1,719	32	59	10	1,820
Jan-94 ¹	19	19	38	2	2	2	44
Feb-94 ¹	89	12	101	3	7	3	114
Mar-94	223	26	249	6	17	4	275
Apr-94	684	60	745	10	28	6	789
May-94	308	44	352	9	19	4	383
Jun-94	411	53	464	9	18	4	496
Jul-94	482	56	538	11	21	5	574
Aug-94	487	61	548	11	21	4	584
Sep-94	505	58	564	12	22	5	602
Oct-94	484	46	530	11	20	4	565
Nov-94	484	49	533	10	18	4	566
Dec-94 ¹	1,958	243	2,201	31	62	11	2,305
Jan-95 ¹	346	29	374	5	4	3	386
Feb-95 ¹	30	3	33	4	6	2	45
Mar-95 ¹	61	10	72	6	13	3	93
Apr-95	397	60	457	14	26	6	504
May-95	239	21	260	5	12	2	279
Jun-95	483	40	523	11	20	4	558
Jul-95	495	49	544	11	18	4	577
Aug-95	507	59	566	10	18	4	598
Sep-95	584	61	645	12	21	5	683

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5 Historic Receipts

£ million

	Cigarettes			Other Tobacco Products			Overall Total
	Home Produced	Imported	Cigarettes Total	Cigars	HRT	Other	
Oct-95	502	57	559	11	18	4	592
Nov-95	527	75	602	11	18	4	635
Dec-95 ¹	2,191	338	2,529	37	50	11	2,627

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5 Historic Receipts

£ million

	Cigarettes			Other Tobacco Products			Overall Total
	Home Produced	Imported	Cigarettes Total	Cigars	HRT	Other	
Jan-96 ¹	6	0	6	2	2	1	11
Feb-96 ¹	43	2	45	2	9	2	58
Mar-96 ¹	140	7	147	5	14	3	169
Apr-96	438	30	468	13	21	6	508
May-96	374	31	405	8	13	3	429
Jun-96	459	42	501	10	15	4	529
Jul-96	512	62	574	11	15	4	604
Aug-96	596	56	651	12	17	4	685
Sep-96	555	64	618	11	16	4	650
Oct-96	526	57	582	11	17	4	614
Nov-96	578	83	660	12	16	4	693
Dec-96 ¹	2,623	399	3,022	40	39	12	3,113
Jan-97 ¹	10	2	12	2	2	1	17
Feb-97 ¹	56	3	59	2	9	2	71
Mar-97	99	7	106	4	13	3	126
Apr-97	319	29	347	11	19	5	382
May-97	180	19	199	9	11	3	222
Jun-97	476	30	506	11	14	4	535
Jul-97	771	147	919	15	20	5	959
Aug-97	1,941	157	2,098	18	20	5	2,141
Sep-97	54	4	59	6	6	2	73
Oct-97	101	13	114	8	13	3	138
Nov-97	195	22	218	10	13	4	245
Dec-97 ¹	2,923	486	3,408	42	18	13	3,481
Jan-98 ¹	17	0	17	3	12	1	33
Feb-98 ¹	30	0	30	1	10	1	42
Mar-98 ¹	83	3	85	5	13	2	105
Apr-98	1,359	221	1,581	26	22	7	1,635
May-98	6	1	6	3	7	2	18
Jun-98	20	9	28	6	12	3	49
Jul-98	62	14	76	8	14	3	101
Aug-98	224	19	244	9	13	4	269
Sep-98	421	23	443	9	13	4	469
Oct-98	498	33	531	10	13	4	558
Nov-98	513	42	556	10	13	4	583
Dec-98 ¹	3,986	390	4,376	48	17	17	4,458
Jan-99 ¹	-2	1	-1	1	12	0	12
Feb-99 ¹	0	1	1	2	8	1	12
Mar-99 ¹	27	2	29	1	13	1	43
Apr-99 ¹	49	37	86	9	17	2	114
May-99 ¹	75	23	98	8	15	2	123
Jun-99	386	43	429	10	15	3	457
Jul-99	141	84	225	13	17	5	260
Aug-99	256	112	369	10	15	4	398
Sep-99	370	56	426	12	16	4	457
Oct-99	484	76	560	12	15	4	591
Nov-99	459	69	529	11	14	4	557
Dec-99	549	90	638	13	16	4	671
Jan-00	646	106	752	16	17	5	790
Feb-00	620	78	698	9	16	4	727
Mar-00	474	39	512	9	13	3	538
Apr-00 ¹	3,466	460	3,926	45	23	14	4,008
May-00 ¹	2	1	3	2	9	1	15
Jun-00 ¹	20	3	23	3	17	1	45
Jul-00 ¹	44	13	57	6	16	2	81
Aug-00 ¹	47	24	71	8	17	3	98
Sep-00	161	22	183	10	20	4	217
Oct-00	246	54	300	10	16	3	329

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5 Historic Receipts

£ million

	Cigarettes			Other Tobacco Products			Overall Total
	Home Produced	Imported	Cigarettes Total	Cigars	HRT	Other	
Nov-00	430	87	516	10	18	3	548
Dec-00	284	49	333	11	16	3	364

HM Revenue and Customs Tobacco Bulletin - October 2017



5 Historic Receipts

£ million

	Cigarettes			Other Tobacco Products			Overall Total
	Home Produced	Imported	Cigarettes Total	Cigars	HRT	Other	
Jan-01	442	62	504	13	18	4	539
Feb-01	568	84	652	9	22	4	688
Mar-01	614	63	677	12	23	4	716
Apr-01 ¹	736	214	950	34	30	9	1,023
May-01 ¹	186	3	188	4	15	2	210
Jun-01	503	13	516	7	23	3	549
Jul-01	529	60	589	8	22	3	622
Aug-01	554	72	626	10	22	3	661
Sep-01	646	85	731	11	28	4	774
Oct-01	608	106	715	9	20	3	747
Nov-01	531	61	592	10	23	3	629
Dec-01	468	49	517	10	20	3	550
Jan-02	583	74	657	12	23	4	696
Feb-02	554	73	627	8	21	3	660
Mar-02	531	66	597	9	23	4	633
Apr-02	589	78	667	11	24	3	705
May-02 ¹	1,303	222	1,524	26	42	7	1,599
Jun-02 ¹	119	3	122	5	13	2	143
Jul-02	455	23	478	8	20	3	509
Aug-02	530	55	585	8	24	3	620
Sep-02	582	48	631	10	25	3	670
Oct-02	562	72	633	11	22	3	669
Nov-02	606	83	689	11	24	3	727
Dec-02	391	61	452	9	19	3	483
Jan-03	664	74	738	14	24	3	779
Feb-03	452	63	515	8	19	2	545
Mar-03	514	59	573	9	22	3	606
Apr-03	584	50	633	11	24	3	671
May-03 ¹	1,312	118	1,430	26	47	5	1,508
Jun-03 ¹	123	7	130	4	14	2	150
Jul-03	790	81	870	7	23	3	904
Aug-03	266	15	281	7	21	3	312
Sep-03	518	51	569	10	22	3	604
Oct-03	576	52	628	10	24	3	665
Nov-03	665	55	721	11	25	3	760
Dec-03	433	48	481	11	22	3	516
Jan-04	700	61	762	12	28	3	805
Feb-04	482	42	523	8	20	3	554
Mar-04	560	47	607	8	26	3	644
Apr-04 ¹	1,009	83	1,092	25	53	6	1,175
May-04 ¹	217	23	241	1	11	1	254
Jun-04	573	53	626	6	22	2	656
Jul-04	973	84	1,056	13	31	4	1,105
Aug-04	287	32	319	7	22	2	349
Sep-04	552	53	605	9	26	3	643
Oct-04	598	52	650	10	27	3	690
Nov-04	582	53	635	9	24	3	671
Dec-04	463	49	512	11	25	3	551
Jan-05	744	53	797	12	30	3	842
Feb-05	673	54	727	10	25	3	765
Mar-05	338	33	371	6	23	2	402
Apr-05 ¹	981	88	1,069	19	53	5	1,146
May-05 ¹	207	18	225	2	11	1	239
Jun-05	564	53	617	7	26	2	652
Jul-05	634	55	688	9	28	4	729
Aug-05	546	55	601	10	29	3	643
Sep-05	586	54	640	9	30	3	682
Oct-05	640	54	694	10	33	3	739

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5 Historic Receipts

£ million

	Cigarettes			Other Tobacco Products			Overall Total
	Home Produced	Imported	Cigarettes Total	Cigars	HRT	Other	
Nov-05	800	76	876	11	30	3	920
Dec-05	262	29	291	9	22	2	324

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5 Historic Receipts

£ million

	Cigarettes			Other Tobacco Products			Overall Total
	Home Produced	Imported	Cigarettes Total	Cigars	HRT	Other	
Jan-06	699	55	755	10	31	3	798
Feb-06	426	45	471	6	24	2	504
Mar-06	495	50	544	8	28	2	583
Apr-06 ¹	1,367	158	1,525	20	75	5	1,625
May-06 ¹	45	1	47	1	5	1	53
Jun-06	757	53	811	6	22	2	841
Jul-06	261	26	287	9	31	2	329
Aug-06	489	53	542	7	28	2	579
Sep-06	614	62	677	10	34	3	723
Oct-06	612	54	666	8	35	2	712
Nov-06	606	58	664	8	30	3	705
Dec-06	461	54	515	10	30	2	557
Jan-07	744	68	812	10	36	3	861
Feb-07	701	52	753	7	29	2	792
Mar-07	293	40	333	7	30	2	372
Apr-07 ¹	951	83	1,034	15	64	4	1,117
May-07 ¹	255	22	276	3	9	1	289
Jun-07	576	54	629	8	35	2	674
Jul-07	615	51	666	8	37	2	713
Aug-07	512	46	559	7	34	2	602
Sep-07	601	49	650	9	36	3	698
Oct-07	614	44	658	7	34	2	702
Nov-07	566	50	616	8	34	2	661
Dec-07	473	47	520	8	33	2	564
Jan-08	584	49	633	7	36	2	678
Feb-08	816	44	860	7	40	2	910
Mar-08	380	66	446	6	33	2	486
Apr-08 ¹	870	54	924	11	66	3	1,005
May-08 ¹	250	14	265	3	14	1	283
Jun-08	542	51	593	7	39	2	641
Jul-08	581	49	631	8	40	2	681
Aug-08	619	53	672	7	43	2	724
Sep-08	585	49	634	7	40	2	684
Oct-08	654	49	703	7	44	2	757
Nov-08	604	49	653	8	40	2	703
Dec-08	520	52	572	7	38	2	619
Jan-09	594	55	650	10	47	3	710
Feb-09	729	46	774	6	41	2	824
Mar-09	493	39	531	7	48	2	588
Apr-09	576	47	623	6	51	2	682
May-09 ¹	1,201	108	1,309	16	98	4	1,427
Jun-09 ¹	181	1	182	3	19	1	205
Jul-09	486	39	526	7	39	2	574
Aug-09	655	53	708	6	55	2	771
Sep-09	617	49	665	7	51	2	726
Oct-09	726	48	774	8	59	3	843
Nov-09	612	47	658	7	46	2	714
Dec-09	603	47	650	9	54	3	715
Jan-10	841	67	908	8	68	3	987
Feb-10	621	57	677	5	40	1	723
Mar-10	360	20	380	9	55	2	446
Apr-10 ¹	1,023	173	1,196	11	119	5	1,331
May-10 ¹	206	9	214	2	16	1	234
Jun-10	552	44	597	9	38	2	645
Jul-10	1,085	85	1,170	8	93	3	1,275
Aug-10	332	21	354	4	26	2	386
Sep-10	617	50	667	7	55	2	731
Oct-10	906	49	954	8	70	3	1,035

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5 Historic Receipts

£ million

	Cigarettes			Other Tobacco Products			Overall Total
	Home Produced	Imported	Cigarettes Total	Cigars	HRT	Other	
Nov-10	471	55	526	7	45	2	581
Dec-10	576	33	609	8	58	2	677

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5 Historic Receipts

£ million

	Cigarettes			Other Tobacco Products			Overall Total
	Home Produced	Imported	Cigarettes Total	Cigars	HRT	Other	
Jan-11	855	69	925	9	75	4	1,012
Feb-11	682	62	744	5	47	1	797
Mar-11	352	18	369	8	62	2	440
Apr-11 ¹	1,233	120	1,354	10	125	4	1,492
May-11 ¹	141	4	145	4	35	1	185
Jun-11	561	30	591	9	48	2	651
Jul-11	669	55	724	6	73	3	805
Aug-11	672	54	726	6	74	2	808
Sep-11	731	57	788	7	80	2	878
Oct-11	770	74	844	8	80	3	935
Nov-11	886	66	951	7	76	2	1,037
Dec-11	348	48	396	8	71	2	478
Jan-12	706	55	761	7	84	3	855
Feb-12	549	43	592	7	68	2	668
Mar-12	624	47	671	7	79	2	760
Apr-12 ¹	1,517	102	1,619	11	183	4	1,818
May-12 ¹	95	10	104	4	27	1	136
Jun-12	480	46	527	9	62	3	600
Jul-12	628	54	682	7	69	2	759
Aug-12	904	59	963	6	83	2	1,054
Sep-12	526	56	582	7	88	2	680
Oct-12	814	60	874	8	95	2	979
Nov-12	637	45	681	7	79	2	769
Dec-12	474	61	535	9	76	3	622
Jan-13	883	55	938	8	103	2	1,052
Feb-13	448	44	492	5	67	2	566
Mar-13	521	41	562	7	76	2	648
Apr-13 ¹	1,416	94	1,510	12	200	3	1,725
May-13 ¹	164	11	175	3	23	1	201
Jun-13	431	51	481	8	68	2	560
Jul-13	592	50	642	5	75	2	724
Aug-13	709	65	774	6	97	2	880
Sep-13	661	57	719	7	94	2	822
Oct-13	800	53	853	7	102	2	964
Nov-13	700	60	760	7	88	2	858
Dec-13	397	43	441	7	80	2	530
Jan-14	817	67	883	9	106	3	1,001
Feb-14	488	53	541	6	76	2	625
Mar-14	509	42	551	7	80	2	640
Apr-14 ¹	1,422	92	1,514	12	221	4	1,751
May-14 ¹	176	28	204	2	21	1	229
Jun-14	462	48	510	8	56	2	576
Jul-14	517	61	578	5	82	2	667
Aug-14	770	57	828	6	97	2	933
Sep-14	501	53	554	6	94	2	657
Oct-14	767	55	822	8	108	2	940
Nov-14	669	73	743	6	85	2	835
Dec-14	461	38	498	7	82	2	589

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5 Historic Receipts

£ million

	Cigarettes			Other Tobacco Products			Overall Total
	Home Produced	Imported	Cigarettes Total	Cigars	HRT	Other	
Jan-15	800	62	862	8	122	2	994
Feb-15	478	43	521	6	70	2	600
Mar-15	623	44	666	7	103	2	778
Apr-15 ¹	1,132	129	1,261	12	176	4	1,453
May-15 ¹	196	7	204	3	29	1	237
Jun-15	468	23	492	7	71	2	572
Jul-15	606	54	660	5	90	2	757
Aug-15 ¹	988	85	1,072	6	137	2	1,217
Sep-15 ¹	373	28	401	6	59	2	467
Oct-15	690	50	741	6	97	2	846
Nov-15 ²	*	*	739	6	92	2	840
Dec-15	*	*	413	7	87	2	508
Jan-16	*	*	783	6	124	2	915
Feb-16	*	*	548	10	74	1	634
Mar-16 ¹	*	*	919	12	106	2	1,039
Apr-16 ¹	*	*	893	5	174	2	1,074
May-16 ¹	*	*	233	3	32	1	269
Jun-16	*	*	538	3	82	2	625
Jul-16	*	*	623	5	96	2	726
Aug-16	*	*	654	6	98	2	760
Sep-16	*	*	721	6	114	2	843
Oct-16	*	*	727	6	122	2	857
Nov-16	*	*	624	6	86	2	717
Dec-16	*	*	529	5	96	2	633
Jan-17	*	*	764	8	136	2	910
Feb-17	*	*	617	5	92	2	716
Mar-17	*	*	660	14	104	2	780
Apr-17	*	*	696	8	138	2	845
May-17	*	*	413	3	71	1	488
Jun-17	*	*	639	3	109	2	755
Jul-17	*	*	688	4	106	2	800
Aug-17 p	*	*	637	5	113	2	757
Sep-17 p	*	*	722	6	121	2	851
Oct-17 p	*	*	633	6	112	2	753

1. Releases tend to peak immediately before changes to duty rates are implemented (usually at a Budget or other fiscal event). Products may then be stocked, duty-paid, before being sold. Releases are then depressed in the month(s) afterwards.

2. From November 2015 onwards, the home produced and imported split of total cigarette receipts has been removed to preserve commercial confidentiality.

r = revised. See sheet 2 for details.

p = provisional

* = data not available

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6 Historic Clearances

Financial Year	Cigarettes million sticks			Other Tobacco Products 000 kg			Total
	Home Produced	Imported	Cigarettes Total	Cigars	HRT	Other	
1991/92	83,362	10,134	93,496	2,107	4,058	2,081	8,247
1992/93	83,939	10,141	94,080	1,955	3,822	2,027	7,805
1993/94	67,229	7,285	74,514	1,724	3,161	1,785	6,670
1994/95	75,442	9,735	85,177	1,679	3,036	1,565	6,280
1995/96	71,769	9,059	80,828	1,501	2,558	1,347	5,405
1996/97	71,846	9,500	81,346	1,453	2,204	1,221	4,877
1997/98	79,976	11,707	91,683	1,548	1,946	1,146	4,641
1998/99	54,739	5,637	60,376	1,084	1,736	919	3,738
1999/00	64,443	10,486	74,929	1,369	2,194	990	4,553
2000/01	26,666	5,273	31,938	970	2,343	704	4,018
2001/02	45,581	5,691	51,272	816	2,746	632	4,194
2002/03	48,606	6,131	54,737	962	2,806	656	4,424
2003/04	52,297	4,812	57,109	988	3,213	626	4,827
2004/05	47,224	4,444	51,668	778	3,044	522	4,344
2005/06	47,539	4,811	52,350	744	3,409	494	4,647
2006/07	41,754	4,007	45,760	645	3,388	416	4,449
2007/08	42,258	3,682	45,940	569	3,741	388	4,697
2008/09	39,739	3,441	43,180	504	4,076	363	4,943
2009/10	44,839	4,258	49,097	555	5,640	415	6,611
2010/11	42,335	3,343	45,678	466	5,431	359	6,256
2011/12	39,829	2,984	42,813	456	6,236	333	7,025
2012/13	35,202	2,730	37,932	421	6,215	301	6,937
2013/14	32,739	2,675	35,414	381	6,402	294	7,077
2014/15	29,930	2,731	32,661	355	6,066	247	6,668
2015/16 ²	*	*	30,971	330	6,118	213	6,662
2016/17	*	*	28,246	303	6,004	200	6,507
Calendar Year							
1991	85,264	10,331	95,594	2,076	4,151	2,131	8,358
1992	76,415	9,253	85,668	1,920	3,809	1,991	7,719
1993	85,790	9,460	95,250	1,841	3,608	1,944	7,393
1994	82,410	10,206	92,616	1,672	3,152	1,621	6,445
1995	70,758	9,500	80,258	1,558	2,565	1,387	5,510
1996	73,752	9,531	83,283	1,499	2,264	1,275	5,039
1997	71,088	9,887	80,975	1,418	1,893	1,164	4,475
1998	67,770	7,518	75,288	1,286	1,812	1,053	4,150
1999	28,166	6,006	34,172	963	2,028	679	3,670
2000	49,341	7,304	56,645	1,061	2,154	796	4,011
2001	47,689	6,828	54,517	1,019	2,825	750	4,595
2002	49,574	6,514	56,088	969	2,864	688	4,522
2003	49,096	4,856	53,952	902	2,893	589	4,384
2004	48,166	4,454	52,620	826	3,052	549	4,428
2005	45,922	4,322	50,244	758	3,189	499	4,445
2006	44,392	4,570	48,962	689	3,454	439	4,581
2007	41,955	3,794	45,749	602	3,644	398	4,643
2008	42,053	3,680	45,733	545	4,144	381	5,070
2009	43,989	3,586	47,575	521	5,079	397	5,997
2010	41,420	3,815	45,235	489	5,378	381	6,248
2011	38,893	3,093	41,986	449	5,850	323	6,622
2012	37,596	2,848	40,444	437	6,290	315	7,041
2013	33,176	2,680	35,856	379	6,314	291	6,984
2014	31,116	2,658	33,775	362	6,299	261	6,922
2015 ²	*	*	31,610	326	6,161	229	6,717
2016 ^p	*	*	29,997	307	6,232	200	6,739

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6 Historic Clearances

Month	Cigarettes million sticks			Other Tobacco Products 000 kg			Total
	Home Produced	Imported	Cigarettes Total	Cigars	HRT	Other	
Jan-91	3,599	546	4,145	94	278	150	522
Feb-91 ¹	9,129	934	10,063	141	354	167	662
Mar-91 ¹	12,842	1,365	14,207	85	534	224	843
Apr-91 ¹	1,608	257	1,865	120	184	142	446
May-91	4,428	636	5,064	179	348	184	711
Jun-91	6,176	781	6,956	164	328	167	659
Jul-91	6,899	759	7,658	191	354	179	724
Aug-91	7,207	828	8,035	183	361	179	723
Sep-91	6,833	826	7,659	185	331	172	688
Oct-91	13,626	1,349	14,974	277	612	300	1,189
Nov-91	3,214	974	4,188	356	135	96	587
Dec-91	9,704	1,075	10,780	101	332	171	604
Jan-92	3,020	236	3,256	65	257	128	450
Feb-92 ¹	9,800	701	10,501	125	391	189	705
Mar-92 ¹	10,849	1,712	12,560	162	425	175	761
Apr-92 ¹	1,676	209	1,885	127	187	149	463
May-92	4,049	512	4,561	152	293	152	597
Jun-92	6,465	782	7,247	170	328	173	672
Jul-92	6,564	752	7,316	170	320	171	660
Aug-92	6,372	806	7,178	156	304	162	623
Sep-92	6,138	1,271	7,409	152	309	163	625
Oct-92	11,448	1,039	12,488	180	426	232	837
Nov-92	6,145	497	6,642	378	341	145	864
Dec-92	3,890	736	4,626	84	226	152	462
Jan-93	5,342	490	5,832	52	228	139	419
Feb-93	6,772	746	7,518	122	296	156	573
Mar-93 ¹	19,077	2,302	21,379	213	563	233	1,009
Apr-93 ¹	767	35	802	92	100	115	308
May-93	1,991	115	2,106	132	214	143	489
Jun-93	4,965	306	5,271	151	291	166	608
Jul-93	12,125	715	12,840	295	514	257	1,067
Aug-93	2,899	494	3,393	67	130	96	293
Sep-93	4,481	619	5,100	106	227	124	457
Oct-93	5,521	845	6,366	148	247	135	530
Nov-93 ¹	21,402	2,531	23,933	438	774	323	1,534
Dec-93 ¹	448	261	710	25	23	57	105
Jan-94 ¹	1,094	162	1,256	38	87	80	205
Feb-94	2,757	361	3,118	73	211	106	389
Mar-94	8,780	839	9,618	159	342	182	684
Apr-94	4,017	608	4,625	116	230	105	452
May-94	5,110	739	5,848	120	226	112	457
Jun-94	6,158	778	6,936	137	257	136	530
Jul-94	6,394	852	7,246	141	254	128	524
Aug-94	6,536	813	7,349	149	270	137	556
Sep-94	6,134	634	6,768	141	246	128	515
Oct-94	5,922	683	6,605	134	223	122	479
Nov-94 ¹	25,435	3,377	28,813	406	756	314	1,476
Dec-94 ¹	4,072	361	4,433	59	49	70	178
Jan-95 ¹	343	33	376	44	70	64	178
Feb-95 ¹	630	118	748	68	146	78	292
Mar-95	4,690	739	5,429	165	307	170	642
Apr-95	2,773	254	3,027	59	135	64	258
May-95	5,588	487	6,075	127	231	114	472
Jun-95	5,692	607	6,299	124	210	117	451
Jul-95	5,926	724	6,650	122	207	108	437
Aug-95	6,791	756	7,547	141	245	128	514
Sep-95	5,916	701	6,617	123	207	112	442

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6 Historic Clearances

	Cigarettes			Other Tobacco Products			000 kg
	Home Produced	Imported	million sticks Cigarettes Total	Cigars	HRT	Other	
Oct-95	5,939	921	6,860	131	205	109	445
Nov-95 ¹	26,408	4,157	30,565	431	581	300	1,312
Dec-95 ¹	61	3	64	23	21	22	66

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6 Historic Clearances

	Cigarettes			Other Tobacco Products			000 kg
	Home Produced	Imported	million sticks Cigarettes Total	Cigars	HRT	Other	
Jan-96 ¹	471	23	495	20	104	54	177
Feb-96 ¹	1,428	83	1,512	54	165	78	296
Mar-96	4,775	343	5,118	146	248	140	534
Apr-96	4,008	351	4,359	85	156	77	318
May-96	4,781	476	5,258	109	169	94	372
Jun-96	5,432	713	6,145	118	178	96	392
Jul-96	6,433	640	7,073	134	195	111	441
Aug-96	6,041	726	6,767	123	191	101	415
Sep-96	5,721	648	6,369	120	193	104	417
Oct-96	6,110	945	7,055	134	187	107	429
Nov-96 ¹	28,394	4,558	32,952	440	453	292	1,185
Dec-96 ¹	158	24	182	16	25	20	62
Jan-97 ¹	550	34	584	17	98	40	156
Feb-97	970	74	1,044	42	146	64	252
Mar-97	3,248	310	3,559	114	211	113	438
Apr-97	1,803	201	2,004	92	127	72	290
May-97	4,665	323	4,988	109	165	88	362
Jun-97	7,334	1,593	8,927	155	223	126	504
Jul-97	19,941	1,696	21,637	183	226	124	532
Aug-97	514	46	560	61	70	54	185
Sep-97	952	143	1,095	79	145	79	303
Oct-97	1,638	238	1,877	107	150	88	344
Nov-97 ¹	29,279	5,227	34,507	429	200	301	930
Dec-97 ¹	193	1	194	32	132	17	180
Jan-98 ¹	297	2	299	14	111	19	144
Feb-98 ¹	680	29	709	47	146	38	231
Mar-98	12,678	2,208	14,886	243	251	142	636
Apr-98	53	7	60	25	82	41	148
May-98	179	86	266	58	135	55	248
Jun-98	556	141	697	78	154	70	302
Jul-98	2,045	192	2,237	82	150	76	309
Aug-98	3,949	225	4,173	85	146	85	316
Sep-98	4,716	328	5,044	97	151	79	327
Oct-98	4,895	423	5,317	98	150	78	326
Nov-98 ¹	37,713	3,871	41,585	454	194	361	1,009
Dec-98 ¹	8	6	15	5	142	7	155
Jan-99 ¹	-8	9	1	22	91	13	126
Feb-99 ¹	50	18	68	7	146	15	168
Mar-99 ¹	583	331	914	73	195	37	305
Apr-99 ¹	601	209	810	67	168	37	272
May-99	3,279	369	3,649	82	171	58	311
Jun-99	1,091	720	1,810	107	195	87	390
Jul-99	2,076	960	3,036	85	172	67	324
Aug-99	3,015	480	3,494	97	178	67	343
Sep-99	3,950	645	4,596	97	176	73	346
Oct-99	3,696	592	4,288	92	155	66	313
Nov-99	4,503	764	5,268	103	183	73	359
Dec-99	5,330	909	6,239	131	198	85	414
Jan-00	4,976	667	5,643	74	186	70	329
Feb-00	3,783	336	4,119	77	153	56	287
Mar-00 ¹	28,142	3,835	31,977	356	260	250	866
Apr-00 ¹	41	8	50	17	96	13	125
May-00 ¹	152	26	178	23	183	23	229
Jun-00 ¹	299	104	404	44	167	34	245
Jul-00 ¹	346	188	534	59	176	46	281
Aug-00	1,101	169	1,270	78	211	62	350
Sep-00	1,904	421	2,326	72	173	58	303
Oct-00	3,202	679	3,881	78	188	58	324

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6 Historic Clearances

	Cigarettes			Other Tobacco Products			000 kg
	Home Produced	Imported	million sticks Cigarettes Total	Cigars	HRT	Other	
Nov-00	2,095	386	2,481	83	173	56	312
Dec-00	3,299	484	3,784	100	189	69	358

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6 Historic Clearances

	Cigarettes			Other Tobacco Products			Total
	Home Produced	Imported	million sticks Cigarettes Total	Cigars	HRT	Other 000 kg	
Jan-01	4,201	658	4,859	71	231	70	373
Feb-01	4,023	490	4,513	91	241	67	400
Mar-01 ¹	6,001	1,659	7,660	254	315	147	716
Apr-01 ¹	1,340	20	1,360	33	156	37	226
May-01	3,632	101	3,733	53	241	42	337
Jun-01	3,795	462	4,256	59	228	45	332
Jul-01	4,056	551	4,607	72	232	45	350
Aug-01	4,746	653	5,399	79	290	65	434
Sep-01	4,430	816	5,246	67	207	56	330
Oct-01	3,866	470	4,336	77	242	55	374
Nov-01	3,350	380	3,730	73	203	56	333
Dec-01	4,249	570	4,819	89	237	64	391
Jan-02	4,011	563	4,575	62	218	54	334
Feb-02	3,857	508	4,365	69	242	61	373
Mar-02	4,250	598	4,848	82	249	51	382
Apr-02 ¹	9,546	1,692	11,238	195	432	112	738
May-02 ¹	864	23	887	38	135	34	207
Jun-02	3,230	175	3,405	58	204	49	311
Jul-02	3,732	413	4,144	60	240	56	356
Aug-02	4,187	365	4,552	75	256	57	389
Sep-02	4,016	540	4,555	80	218	53	351
Oct-02	4,290	622	4,912	81	241	57	379
Nov-02	2,839	458	3,298	69	190	47	306
Dec-02	4,754	556	5,311	100	239	57	397
Jan-03	3,250	475	3,725	62	189	41	292
Feb-03	3,726	439	4,165	66	220	43	329
Mar-03	4,173	372	4,545	79	242	50	371
Apr-03 ¹	9,422	872	10,294	187	468	86	741
May-03 ¹	875	48	923	29	140	28	196
Jun-03	5,523	589	6,112	53	228	50	330
Jul-03	1,875	108	1,983	51	210	46	308
Aug-03	3,626	375	4,001	69	220	48	337
Sep-03	4,034	379	4,414	69	239	47	356
Oct-03	4,640	404	5,043	78	247	52	377
Nov-03	3,046	348	3,394	77	212	43	332
Dec-03	4,906	447	5,353	83	278	55	416
Jan-04	3,388	303	3,691	57	199	42	298
Feb-04	3,896	344	4,240	59	259	41	358
Mar-04 ¹	7,066	596	7,663	176	512	89	777
Apr-04 ¹	1,487	167	1,654	10	102	15	128
May-04	3,889	381	4,270	39	210	38	287
Jun-04	6,572	596	7,168	92	300	60	452
Jul-04	1,970	225	2,196	45	207	33	286
Aug-04	3,742	375	4,117	62	247	44	352
Sep-04	4,039	367	4,406	68	260	50	378
Oct-04	3,939	375	4,313	62	231	41	334
Nov-04	3,146	349	3,494	76	240	43	358
Dec-04	5,033	376	5,409	80	285	54	420
Jan-05	4,558	379	4,937	70	242	42	355
Feb-05	2,249	234	2,483	44	219	31	293
Mar-05 ¹	6,600	621	7,221	130	501	72	702
Apr-05 ¹	1,379	125	1,504	13	101	18	132
May-05	3,718	362	4,080	45	245	36	325
Jun-05	4,173	376	4,548	64	258	55	377
Jul-05	3,598	380	3,979	67	270	43	380
Aug-05	3,857	373	4,230	61	278	42	381
Sep-05	4,213	370	4,583	66	304	41	410
Oct-05	5,237	526	5,763	73	282	45	399

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6 Historic Clearances

	Cigarettes			Other Tobacco Products			000 kg
	Home Produced	Imported	million sticks Cigarettes Total	Cigars	HRT	Other	
Nov-05	1,750	198	1,947	59	205	30	295
Dec-05	4,590	379	4,969	67	285	44	396

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6 Historic Clearances

	Cigarettes			Other Tobacco Products			000 kg
	Home Produced	Imported	Cigarettes Total	Cigars	HRT	Other	
Jan-06	2,809	307	3,116	42	228	29	299
Feb-06	3,237	339	3,575	56	260	34	350
Mar-06 ¹	8,980	1,076	10,056	133	692	77	901
Apr-06 ¹	296	10	306	5	46	10	60
May-06	4,847	357	5,204	40	200	34	274
Jun-06	1,681	173	1,854	57	280	35	372
Jul-06	3,115	349	3,464	47	255	31	333
Aug-06	3,929	412	4,341	66	305	38	410
Sep-06	3,916	360	4,276	55	318	33	406
Oct-06	3,883	383	4,266	55	269	38	362
Nov-06	2,950	356	3,306	66	272	37	374
Dec-06	4,750	447	5,197	67	328	43	439
Jan-07	4,485	346	4,831	47	266	31	344
Feb-07	1,844	265	2,109	43	277	29	348
Mar-07 ¹	6,058	548	6,606	97	572	58	726
Apr-07 ¹	1,572	139	1,711	16	81	12	109
May-07	3,536	344	3,880	48	305	35	388
Jun-07	3,789	327	4,116	52	322	33	407
Jul-07	3,158	297	3,454	44	299	33	376
Aug-07	3,704	314	4,018	56	317	38	411
Sep-07	3,799	278	4,077	47	300	29	377
Oct-07	3,494	319	3,814	52	300	35	388
Nov-07	2,919	302	3,221	54	292	33	378
Dec-07	3,597	316	3,913	47	312	32	391
Jan-08	5,041	282	5,323	46	352	34	432
Feb-08	2,301	423	2,724	37	288	27	351
Mar-08 ¹	5,347	342	5,688	70	572	47	689
Apr-08 ¹	1,499	90	1,590	17	123	17	157
May-08	3,218	319	3,537	43	332	31	406
Jun-08	3,467	308	3,775	49	342	33	424
Jul-08	3,675	328	4,003	45	364	33	442
Aug-08	3,488	305	3,793	44	345	31	420
Sep-08	3,898	305	4,202	45	379	34	457
Oct-08	3,604	308	3,912	47	338	33	417
Nov-08	3,085	328	3,413	43	320	28	392
Dec-08	3,430	341	3,771	60	389	34	483
Jan-09	4,224	281	4,505	38	336	28	402
Feb-09	2,846	237	3,084	39	393	31	462
Mar-09	3,305	290	3,595	35	415	30	481
Apr-09 ¹	6,902	665	7,567	95	797	51	942
May-09 ¹	1,056	7	1,063	18	149	18	185
Jun-09	2,757	239	2,996	39	316	30	385
Jul-09	3,701	320	4,021	34	440	32	506
Aug-09	3,495	296	3,791	43	410	30	483
Sep-09	4,114	291	4,405	44	473	35	552
Oct-09	3,479	283	3,761	42	368	33	443
Nov-09	3,339	283	3,622	50	431	37	519
Dec-09	4,771	395	5,166	45	550	42	637
Jan-10	3,512	336	3,848	27	320	18	365
Feb-10	2,028	121	2,149	54	439	28	521
Mar-10 ¹	5,686	1,023	6,708	65	946	61	1,072
Apr-10 ¹	1,125	50	1,175	12	124	14	150
May-10	2,973	255	3,229	50	290	23	363
Jun-10	5,846	486	6,332	47	718	42	807
Jul-10	1,801	122	1,923	25	199	24	248
Aug-10	3,318	287	3,605	38	424	29	491
Sep-10	4,897	280	5,177	43	541	35	620
Oct-10	2,741	317	3,058	39	351	30	419

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6 Historic Clearances

	Cigarettes			Other Tobacco Products			000 kg
	Home Produced	Imported	million sticks Cigarettes Total	Cigars	HRT	Other	
Nov-10	2,855	188	3,043	42	448	30	521
Dec-10	4,638	349	4,987	48	577	47	672

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6 Historic Clearances

	Cigarettes			Other Tobacco Products			000 kg
	Home Produced	Imported	million sticks Cigarettes Total	Cigars	HRT	Other	
Jan-11	3,691	314	4,005	28	362	14	404
Feb-11	1,864	88	1,952	42	475	22	540
Mar-11 ¹	6,586	606	7,192	53	920	49	1,022
Apr-11 ¹	690	18	708	22	232	11	265
May-11	2,744	143	2,887	45	317	28	389
Jun-11	3,274	258	3,532	33	478	30	541
Jul-11	3,279	254	3,533	32	486	27	544
Aug-11	3,560	269	3,829	38	527	28	592
Sep-11	3,766	349	4,114	44	527	30	600
Oct-11	4,315	310	4,625	35	503	27	565
Nov-11	1,694	226	1,920	42	469	28	540
Dec-11	3,432	258	3,690	34	553	31	619
Jan-12	2,674	200	2,875	36	445	23	504
Feb-12	3,016	223	3,238	36	522	28	587
Mar-12 ¹	7,387	477	7,864	57	1,177	43	1,278
Apr-12 ¹	443	43	486	19	163	12	194
May-12	2,173	203	2,376	43	376	28	447
Jun-12	2,844	236	3,080	31	419	23	473
Jul-12	4,075	257	4,333	28	504	25	557
Aug-12	2,376	247	2,623	36	533	27	596
Sep-12	3,660	262	3,921	39	576	26	642
Oct-12	2,855	194	3,049	32	479	25	536
Nov-12	2,127	268	2,394	42	465	28	535
Dec-12	3,967	237	4,205	38	630	26	694
Jan-13	2,007	192	2,199	23	408	22	453
Feb-13	2,317	179	2,496	36	463	23	521
Mar-13 ¹	6,359	411	6,770	54	1,198	37	1,290
Apr-13 ¹	707	46	753	12	132	13	158
May-13	1,846	210	2,056	38	393	26	457
Jun-13	2,525	209	2,734	21	437	21	480
Jul-13	3,023	269	3,291	27	563	25	615
Aug-13	2,831	239	3,069	32	545	23	600
Sep-13	3,410	221	3,630	33	588	25	646
Oct-13	2,985	251	3,236	32	508	26	566
Nov-13	1,697	179	1,876	31	463	22	516
Dec-13	3,469	276	3,746	39	615	28	682
Jan-14	2,069	222	2,291	28	439	22	490
Feb-14	2,135	175	2,310	32	462	22	515
Mar-14 ¹	6,042	379	6,422	55	1,257	40	1,352
Apr-14 ¹	722	114	835	11	118	10	139
May-14	1,887	191	2,078	37	309	19	365
Jun-14	2,120	242	2,362	23	457	18	498
Jul-14	3,143	226	3,370	25	537	22	584
Aug-14	2,052	209	2,261	27	523	21	571
Sep-14	3,123	219	3,342	33	599	22	653
Oct-14	2,707	290	2,997	25	470	21	516
Nov-14	1,869	149	2,018	31	453	21	505
Dec-14	3,246	243	3,489	34	676	23	733

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6 Historic Clearances

	Cigarettes			Other Tobacco Products			Total
	Home Produced	Imported	Cigarettes Total	Cigars	HRT	Other	
			million sticks				000 kg
Jan-15	1,937	171	2,108	27	389	18	433
Feb-15	2,519	171	2,690	29	572	18	618
Mar-15 ¹	4,604	507	5,111	53	964	34	1,052
Apr-15 ¹	757	30	787	11	159	9	179
May-15	1,870	92	1,962	30	385	18	433
Jun-15	2,371	209	2,580	20	483	18	522
Jul-15 ¹	3,914	326	4,240	26	736	23	784
Aug-15 ¹	1,497	108	1,605	24	318	15	358
Sep-15	2,724	194	2,918	25	523	21	569
Oct-15 ²	*	*	2,921	27	498	20	545
Nov-15	*	*	1,628	28	467	18	513
Dec-15	*	*	3,060	26	667	19	712
Jan-16	*	*	2,167	43	398	13	455
Feb-16 ¹	*	*	3,599	50	572	18	640
Mar-16 ¹	*	*	3,504	19	912	22	953
Apr-16 ¹	*	*	899	11	160	12	184
May-16	*	*	2,043	14	413	17	444
Jun-16	*	*	2,383	19	487	17	523
Jul-16	*	*	2,496	23	495	16	534
Aug-16	*	*	2,754	24	576	17	617
Sep-16	*	*	2,816	26	615	18	659
Oct-16	*	*	2,376	25	433	15	473
Nov-16	*	*	2,023	22	485	17	524
Dec-16	*	*	2,938	31	685	17	734
Jan-17	*	*	2,359	20	463	14	497
Feb-17	*	*	2,506	58	524	17	599
Mar-17	*	*	2,653	30	668	22	720
Apr-17	*	*	1,506	10	338	11	360
May-17	*	*	2,378	13	522	20	555
Jun-17	*	*	2,531	17	505	19	541
Jul-17 p	*	*	2,395	18	541	14	573
Aug-17 p	*	*	2,505	23	575	20	617
Sep-17 p	*	*	2,409	24	535	15	574

1. Releases tend to peak immediately before changes to duty rates are implemented (usually at a Budget or other fiscal event). Products may then be stocked, duty-paid, before being sold. Releases are then depressed in the month(s) afterwards.

2. From October 2015 onwards, the home produced and imported split of total cigarette clearances has been removed to preserve commercial confidentiality.

r = revised. See sheet 3 for details.

p = provisional

* = data not available

7 Background

7.1 Tobacco Products Duty Background

The following goods are all liable to Tobacco Products Duty if they are made wholly or partly from tobacco or from any substance used as a substitute for tobacco (including tobacco grown for personal use). Tobacco Products Duty is charged on the following products manufactured or bought into the UK:

- cigarettes
- cigars
- hand-rolling tobacco (HRT)
- other smoking tobacco (also known as pipe tobacco)
- chewing tobacco
- herbal smoking products

There is no duty on snuff. From 1 January 2014, herbal smoking products are treated as if they contain tobacco and therefore subject to Tobacco Products Duty.

Payments become due to HMRC when the products become liable to the duty. They become liable for duty when they pass the **duty point**, i.e. when one of the following happens:

- they enter the UK;
- they reach a smokable condition in the course of manufacture.

If the tobacco products are kept in a registered warehouse, store or factory, the manufacturer can use 'duty suspension' arrangements, where duty is paid at a later stage than described above. In this case duty is paid when those goods leave duty suspension for consumption within the UK. In practice, manufacturers hold a duty deferment account with HMRC, whereby payment is delayed for one calendar month after they pass a duty point.

Provided certain conditions are met, duty is not due on samples drawn for test by official bodies for production or quality control, tobacco refuse, products unfit for sale (provided they are destroyed and rendered unsmokable) and products used in scientific research. With the exception of cigarettes, the duty charge is levied by reference to the weight of the goods.

Tobacco Products Duty on cigarettes has two elements:

- an **ad valorem duty**: a percentage of the retail price, including VAT and specific duty
- a **specific duty**: a fixed amount per 1000 cigarettes

Cigarette Retail Price: is the price, usually the recommended retail-selling price, on which the ad valorem element of the duty is calculated.

Recommended Retail Price is the price taken as the manufacturer's retail selling price in force at the time the products become chargeable with duty. The price must include all duties and taxes. No deductions are allowable for coupons or tokens or special offers or reductions unless they apply to all sales of the product in question. If there is no recommended retail price, duty must be calculated on the highest retail price at which cigarettes of that description are normally sold in the United Kingdom.

Tobacco Products Duty is charged at the same rates on both **home produced** and **imported** tobacco products. The monthly series on home produced and imported cigarette receipts and clearances have been discontinued to preserve commercial confidentiality.

More information on Tobacco Products Duty and Public Notices for Tobacco Products Duty are published in "Tobacco - Index" on the HMRC website (hyperlinked in section 7.6).

7.2 Introduction to Tobacco Statistics: Methodology & Explanation

Coverage: These statistics cover the United Kingdom. It is not possible to provide any geographical breakdown on where tax liability arose for Tobacco Products Duty as HMRC does not collect this data on the Tobacco return. HMRC does not publish any geographic breakdown on Tobacco by taxpayer registered address as this is not related to where the tax liability arose.

Sources:

- Data contained on TP7 return forms, which are sent from the manufacturer to HMRC giving details of duty due and clearances;
- the Customs & Excise Core Accounting System (CECAS);
- reports from UK Warehouses (W502 reports);
- reports from Registered Excise Dealers and Shippers.

Measures of tax revenue: There are three main measures of tax revenue:

1. on an accruals basis (when the tax liability arose);
2. on a declared liability basis (when HMRC is notified of the liability); and
3. on a cash receipts basis (when the tax was paid to HMRC)

All of the revenue figures published in the Tobacco Bulletin are on a cash receipts basis (i.e. April's figure refers to cash received in April).

As these statistics are based on cash received during the month they are generally known for certain by the end of the month and not usually revised. At the end of the financial year HMRC's accounts are audited by the National Audit Office as part of the Trust Statement published in "HMRC Annual Report and Resource Accounts". The cash receipts published in the Tobacco Bulletin are aligned with the financial year cash receipts used in the Trust Statement with any required adjustments made in March. The March cash receipts figures are therefore marked as provisional until the Trust Statement is published.

The bulletin revenue figures differ from those in the audited accounts as published in the "HMRC Annual Report and Resource Accounts". The Annual Report figures relate to accrued revenue during the financial year whereas the bulletin figures are for cash received during the financial year. The accrued revenue figure includes adjustments made to reflect all liabilities due and incurred up to 31st March 2011 (and therefore do not only reflect movement of actual cash).

Tobacco Receipts

All receipts are for Tobacco Products Duties (ad valorem and specific) only and do not include VAT. Figures are derived from returns made by manufacturers.

Home Produced Cigarettes: UK-produced tobacco products. Figures were derived from the manufacturers' returns (the return is known as the TP7 form) and were calculated using the levels of clearances, along with the current rates of duty to estimate the receipts from cigarettes. These estimates were adjusted to ensure that the implied total receipts matched the total cash receipts derived from the Customs & Excise Core Accounting System (CECAS). Home produced cigarette receipts have not been published from November 2015 to preserve commercial confidentiality.

Cigarette is any product that comprises:

- a. a roll of tobacco which can be smoked as it is and is not a cigar, or rolls of tobacco which, by simple non-industrial handling, are inserted into cigarette paper tubes
- b. rolls of tobacco which, by simple non-industrial handling, are inserted into cigarette-paper tubes, or wrapped in cigarette paper.

Imported Cigarettes: This includes imports from EU countries as well as the rest of the world. Prior to September 2012 all duty from imported cigarettes was calculated by multiplying clearances (detailed below) by an average duty rate. For the ad valorem element we used the price of a typical brand. In September 2012 HMRC was informed that this brand was going to be discontinued, and as a result we revised our methodology. The new methodology used the actual duty received from imported cigarettes where this information was available. For cigarettes where we did not know the duty received we multiplied the clearances by a ratio, which is based on the ratio of receipts to clearances where we had both of these. The information required for this new methodology was only available back to January 2011; therefore we only took this new methodology back to that date. The differences between the two methodologies are small. Because the sum of total cigarette receipts is constrained to total cash receipts any revision to imported cigarettes leads to a revision in the home produced figure for that month. Imported cigarette receipts have not been published from November 2015 to preserve commercial confidentiality.

Cigars: Any tobacco product, which can be smoked as it is and which is either a roll of tobacco with an outer wrapper of natural tobacco, or a roll of tobacco containing predominantly broken or threshed leaf:

- with a binder of reconstituted tobacco, and with an outer wrapper which is of reconstituted tobacco having the normal colour of a cigar and which is fitted spirally or a roll of tobacco containing predominantly broken or threshed leaf

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– with an outer wrapper of reconstituted tobacco having the normal colour of a cigar and having a unit weight, exclusive of any detachable filter or mouthpiece, of not less than 2.3 grams and not more than 10 grams and having a circumference over at least one-third of its length of not less than 34 millimetres.

Receipts figures are taken directly from monthly return data.

Hand-Rolling Tobacco (HRT): is any product in which more than 25% by weight of the tobacco particles have a cut width of less than 1.5 millimetre that is sold or intended to be sold for making into cigarettes by hand, or that is of a kind used for making into cigarettes by hand. Receipts figures are taken directly from monthly return data.

Other: this category covers other smoking (e.g. pipe tobacco) and chewing tobacco that doesn't fall under the categories outlined above, but is liable to Tobacco Products Duty. Receipts figures are taken directly from monthly return data.

Tobacco Clearances: Quantities Released for Consumption are the amounts of tobacco on which the UK duty has been paid.

Home Produced Cigarettes: this relates to the number of chargeable sticks (rounded to the nearest million), and was taken from manufacturers' returns to HMRC. Home produced cigarette clearances have not been published from October 2015 to preserve commercial confidentiality.

Imported Cigarettes: Imported cigarettes include figures for imports from EU countries and the rest of the world. We used the actual number of imported sticks where this information was available. Where the information was not available (direct imports) we took the duty paid, and divided this by the average cigarette duty amount. As a result of the methodology change outlined above, for clearances prior to January 2011 we used one brand that has been discontinued; for estimates since January 2011 we used a different brand which was more representative of imported cigarettes. Because this price was applied to such a small proportion of clearances, there was little or no discernable effect of the change in methodology on the time series. Imported cigarette clearances have not been published from October 2015 to preserve commercial confidentiality.

Cigars: calculated as this month's receipts divided by last month's duty rate.

Hand-Rolling Tobacco (HRT): calculated as this month's receipts divided by last month's duty rate.

Other: this category covers other smoking (e.g. pipe tobacco) and chewing tobacco calculated as this month's receipts divided by last month's duty rate.

Relationship between clearances and receipts: Receipts are generally collected one month after the clearances are made i.e. July clearances relates to August receipts. The duty receipts and clearance numbers are therefore not fully aligned. July clearances refer to goods cleared in calendar month of July. July receipts relate to cash received in the calendar month of July.

Forestalling: is a practice carried out by excise traders. By stockpiling excise products before a duty rise, especially a predictable Budget duty increase, they can either delay the price rise to the customer or increase the profit margin on that forestalled stock. This practice, whilst not illegal, gives an unfair advantage to those who forestall the most and perhaps more importantly distorts revenue flows, whereby receipts are notably higher than usual immediately before a Budget, and then unusually low in the period after. This behaviour can also happen, though usually to a lesser extent, when cigarettes manufacturers increase their own prices - by clearing products at the old price, they may be able to pay a lower rate of duty (since the ad valorem duty element is levied against the retail selling price). HMRC places restrictions on the numbers of cigarettes that can be removed to home-use in the period before the Budget (hyperlinked in section 7.6).

7.3 Statistical Quality

HMRC's statement on statistical quality is published in "Statistics at HMRC" on the GOV.UK website (hyperlinked in section 7.6).

These statistics are based on administrative data sources, and figures for receipts are adjusted to match known totals of cash received by HMRC in each month.

These statistics undergo a thorough internal quality-assurance procedure before publication. The "Total Tax Received" statistics are aligned with HMRC's Trust Statement, which is audited by the National Audit Office.

The quality of these statistics depends on the purpose that they are intended to be used for. For understanding clearances of tobacco through duty points and the duty paid on these clearances, these statistics are of high-quality as they are based on the returns and payments of all registered manufacturers. However for other purposes (for example the prevalence of smoking) the statistics may not be the most appropriate as the scope of the statistics is defined by tax laws. The figures here won't necessarily relate to the smoking of tobacco since products may be smoked some time after duty has been paid on them, and also the figures here won't cover duty-free tobacco and other tobacco where duty has not been declared to HMRC (see section 7.6 for statistics on Tax Gaps).

7.4 Related Statistics

National statistics for cash receipts for all HMRC administered taxes are published in "HM Revenue and Customs receipts" on the GOV.UK website (hyperlinked in section 7.6).

Historic data can be found on the "Tobacco Factsheet" and in "Table 1.2a" in the archived receipts.

The "Tobacco Factsheet" published on the UK Trade Info website (hyperlinked in section 7.6) contains information on: tobacco products - Cigarettes, Cigars, Hand-rolling tobacco, Other smoking and Chewing tobacco. The Factsheet contains historic series of the amounts of goods cleared, the amount of duty collected and taxation on tobacco in the UK. The Factsheet also provides information on tobacco duty rates for European Union Member States.

HMRC publishes a Tax Gap for tobacco; there is a separate tax gap estimate for cigarettes and hand-rolled tobacco (HRT). Official statistics on Tax Gaps are published in "Measuring Tax Gaps" on the GOV.UK website (hyperlinked in section 7.6).

The estimated costs of tax expenditures and structural reliefs, and the illustrative effects of tax changes are published in "Tax expenditures and ready reckoners" on the GOV.UK website (hyperlinked in section 7.6).

The Office for National Statistics and HM Treasury publish "Public Sector Finances", which covers tax receipts from all taxes on the ONS website (hyperlinked in section 7.6). These does not separate out Tobacco receipts.

Tobacco Products Duty receipts are forecast by the independent Office for Budget Responsibility (OBR) and published on the OBR website (hyperlinked in section 7.6).

7.5 Rounding Policy

Financial figures such as total receipts are rounded to the nearest million pounds.
Cigarettes are rounded to the nearest million sticks.
Other tobacco products are rounded to the nearest thousand kilograms.

Any apparent discrepancy between totals and the sum of the constituents in the bulletin is due to rounding.
Percentage changes are based on unrounded figures so will differ from percentages calculated using figures published in this bulletin.

7.6 Hyperlinks

Tobacco - Index and basic guide

<https://www.gov.uk/business-tax/tobacco-products-duty>

Tobacco products duty - more detailed information

https://www.gov.uk/government/publications/excise-notice-476-tobacco-products-duty?nfpb=true&_pageLabel=pageVAT_ShowContent&id=HMCE_CL_000268&propertyType=document

Tobacco Return form TP7 - tobacco products for home use

<https://www.gov.uk/government/publications/tobacco-products-duty-home-use-tp7>

Anti-forestalling restrictions: Cigarettes

<https://www.gov.uk/government/publications/excise-notice-85c-anti-forestalling-restrictions-cigarettes>

Statistics at HMRC

<https://www.gov.uk/government/organisations/hm-revenue-customs/about/statistics>



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HMRC Annual Report and Resource Accounts

<https://www.gov.uk/government/collections/hmrcs-annual-report-and-accounts>

Related Statistics

HM Revenue and Customs receipts

<https://www.gov.uk/government/collections/hm-revenue-customs-receipts>

Table 1.2a - Archived HM Revenue and Customs receipts

<http://webarchive.nationalarchives.gov.uk/201211030823>

Tobacco Factsheet

https://www.uktradeinfo.com/Statistics/Statistical%20Factsheets/Tobacco_Factsheet_2013.xls

Tax expenditures and ready reckoners

<https://www.gov.uk/government/collections/tax-expenditures-and-ready-reckone>

Public Sector Finances

<http://www.ons.gov.uk/ons/taxonomy/index.html?nscl=Public+Sector+Finance>

Measuring Tax Gaps

<https://www.gov.uk/government/statistics/measuring-tax-gaps-tables>

Department of Health statistics on smoking

https://www.gov.uk/government/publications?departments%5B%5D=department-of-health&publication_filter_option=statistics

External websites

Office for National Statistics

<http://www.ons.gov.uk/ons/index.html>

Office for Budget Responsibility (OBR):

<http://budgetresponsibility.independent.gov.uk/>

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Historic Tobacco Duty Rates

Date of Change	Cigarettes ad valorem percent	Specific £ per 1000 sticks	Cigars £ per kg	HRT £ per kg	Other £ per kg
01.01.78	30	9.00	20.94	20.28	16.09
13.08.79	21	11.77	20.94	20.28	16.09
29.03.80	21	13.42	25.60	22.60	17.40
14.03.81	21	18.04	34.29	29.56	21.92
08.07.81	21	19.03	35.91	30.96	22.96
12.03.82	21	20.68	39.00	33.65	24.95
18.03.83	21	21.67	40.85	35.40	24.95
16.03.84	21	24.97	47.05	40.60	24.95
22.03.85	21	26.95	47.05	43.73	24.95
21.03.86	21	30.61	47.05	49.64	24.95
18.03.88	21	31.74	48.79	51.48	24.95
23.03.90	21	34.91	53.67	56.68	24.95
19.03.91	21	40.15	61.72	65.12	28.69
10.03.92	21	44.32	67.89	71.63	29.98
16.03.93	20	48.75	72.30	76.29	31.93
30.11.93	20	52.33	77.58	81.86	34.26
29.11.94	20	55.58	82.56	85.94	36.30
01.01.95	20	57.64	85.61	85.94	38.64
28.11.95	20	62.52	91.52	85.94	40.24
26.11.96	21	65.97	98.02	87.74	43.10
01.12.97	21	72.06	105.86	87.74	46.55
01.12.98	22	77.09	114.79	87.74	50.47
09.03.99	22	82.59	122.06	87.74	53.66
21.03.00	22	90.43	132.33	95.12	58.17
07.03.01	22	92.25	134.69	96.81	59.21
17.04.02	22	94.24	137.26	98.66	60.34
09.04.03	22	96.88	141.10	101.42	62.03
17.03.04	22	99.80	145.35	104.47	63.90
16.03.05	22	102.39	149.12	107.18	65.56
22.03.06	22	105.10	153.07	110.02	67.30
21.03.07	22	108.65	158.24	113.74	69.57
12.03.08	22	112.07	163.22	117.32	71.76
24.11.08	24	112.07	169.74	122.01	74.63
22.04.09	24	114.31	173.13	124.45	76.12
24.03.10	24	119.03	180.28	129.59	79.26
23.03.11	16.5	154.95	193.29	151.90	84.98
21.03.12	16.5	167.41	208.83	164.11	91.81
20.03.13	16.5	176.22	219.82	172.74	96.64
19.03.14	16.5	184.10	229.65	180.46	100.96
18.03.15	16.5	189.49	236.37	185.74	103.91
16.03.16	16.5	196.42	245.01	198.10	107.71
08.03.17 ^c	16.5	207.99	259.44	209.77	114.06

1. EC MINIMUM RATE OF EXCISE DUTY OF 57% OF MPPC - ARTICLE 2 OF COUNCIL DIRECTIVE 92/100/EEC

From November 1993 to November 1999, there was a commitment to increase tobacco duties in real terms annually, initially by at least 3% on average and from July 1997 by at least 5% on average.

2. MINIMUM EXCISE TAX - From 20th May 2017 the specific rate of duty on cigarettes is an amount



9 Reference

9.1 Contact point for statistical enquiries

Mark Dickson

Tax Gaps & Indirect Taxes Receipts Monitoring
HM Revenue & Customs
Room 3E/10
100 Parliament Street
London
SW1A 2BQ
☎ : 03000 515305
E-mail : revenuemonitoring@hmrc.gsi.gov

Contact point for general enquiries

For more general enquiries please refer to the HMRC website:
<https://www.gov.uk/government/organisations/hm-revenue-customs>
or contact the **Excise and Customs Helpline** on **0845 010 9000**.

9.2 Publication Calendar

The Tobacco bulletin is released quarterly on the 15th working day of the month, but is delayed by a day whenever the day preceding the 15th working day is a non-working day (e.g. the bulletin is never published on a Monday).

This release, for October 2017, was published on 21 November 2017 at 9:30am.
The next release, for January 2018, will be published on 21 February 2018 at 9:30am.
This release, and releases back to March 2008, can be found on the UK Trade Info website:
<https://www.uktradeinfo.com/Statistics/Pages/TaxAndDutyBulletins.aspx>

The full publication calendar can be found on the UK Trade Info website:
<https://www.uktradeinfo.com/Statistics/Pages/TaxAndDutyBulletins.aspx>
And is also published on the GOV.UK site at the following address:
<https://www.gov.uk/government/statistics/announcements>

9.3 Revisions Policy for the Tobacco Bulletin

Any months with revisions are marked with an 'r' and where appropriate explained on the relevant page.

The most recent three months of statistical data are provisional. Revisions are only marked when the finalised figure is changed. These statistics are based on banking data subject to some accounting adjustments; late adjustments can lead to minor revisions in the first few months after publication.

"Overall Total" (relating to receipts) is aligned with HMRC's audited Trust Statement. This may lead to a minor adjustment to the March figure to ensure the financial year total matches HMRC's Trust Statement. Until the publication and alignment with HMRC's Trust Statement the March figure will be marked as provisional.

9.4 Reference: National Statistics Bulletins for Indirect Taxes

User Engagement

We are committed to improving the official statistics we publish. We want to encourage and promote user engagement, so we can improve our statistical outputs.

We would welcome any views you have using the feedback questions below. We will undertake to review user comments on a quarterly basis and use this information to influence the development of our official statistics. We will summarise and publish user comments at regular intervals.
<https://www.gov.uk/government/organisations/hm-revenue-customs/about/statistics#contact-us>

As part of our user engagement, we held a consultation from 20 November 2015 to 5 February 2016. The results of this consultation have been published:
<https://www.gov.uk/government/publications/user-consultation-hmrc-indirect-tax-receipts-statistics>

If you have specific questions on the statistics in this publication please contact the team directly.
For further information and questions about tax rules please refer to the HMRC website.



9 Reference

Code of Practice for Official Statistics

HMRC complies with the Code of Practice and supporting Principles:
<https://www.gov.uk/government/collections/hmrc-statistics-code-of-practice>

Pre-Release Access

The National Statistics Bulletins for Indirect Taxes have no pre-release access in final form. As these statistics are compiled from administrative sources the underlying data may be used internally for operational/managerial purposes or decision making prior to publication.

The headline cash receipts statistics are published in "HMRC Tax and NICs Receipts", which has a pre-release access list published on HMRC's website:

<https://www.gov.uk/government/statistics/hmrc-statistics-pre-release-access-list>

A NATIONAL STATISTICS PUBLICATION

The United Kingdom Statistics Authority has designated these statistics as National Statistics, in accordance with the Statistics and Registration Service Act 2007 and signifying compliance with the Code of Practice for Official

Designation can be broadly interpreted to mean that the statistics:

- meet identified user needs;
- are well explained and readily accessible;
- are produced according to sound methods; and
- are managed impartially and objectively in the public interest.

Once statistics have been designated as National Statistics it is a statutory requirement that the Code of Practice shall continue to be observed.

National Statistics are produced to high professional standards set out in the Code of Practice for Official Statistics. They undergo regular quality assurance reviews to ensure that they meet customer needs. They are produced free from any political interference.

For general enquiries about National Statistics, contact the Customer Contact Centre on

☎ : 0845 601 3034

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E-mail: info@ons.gsi.gov.uk

Fax: 01633 652747

Letters: Customer Contact Centre, Office for National Statistics, Room D265, Government Buildings,
Cardiff Road, Newport, NP10 8XG

You can also find National Statistics on the internet:

www.statistics.gov.uk
