



Finance Act 2001

2001 CHAPTER 9

PART 1

EXCISE DUTIES

Tobacco products duty

4 Rates of tobacco products duty

- (1) For the Table of rates of duty in Schedule 1 to the Tobacco Products Duty Act 1979 (c. 7) substitute—

TABLE

1. Cigarettes	An amount equal to 22 per cent. of the retail price plus 92.25 per thousand cigarettes.
2. Cigars	134.69 per kilogram.
3. Hand-rolling tobacco	96.81 per kilogram.
4. Other smoking tobacco and chewing tobacco	59.21 per kilogram.

- (2) This section shall be deemed to have come into force at 6 o'clock in the evening of 7th March 2001.