



# 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.