



Finance Act 1981

1981 CHAPTER 35

PART I

CUSTOMS AND EXCISE

3 Matches and mechanical lighters

- (1) In section 1(1) of the Matches and Mechanical Lighters Duties Act 1979 (duty on matches at the rate of £0.49 for every 7,200 matches) for "£0.49 " there shall be substituted " £1.15 ".
- (2) In section 6(1) of that Act (duty on mechanical lighters at the rate of £0.20 for each lighter) for "£0.20 " there shall be substituted " £0.50 ".
- (3) In section 6(3) of that Act (exemption for lighters constructed solely for the purpose of igniting gas for domestic use) after the word " domestic " there shall be inserted the words " or industrial ".
- (4) This section shall be deemed to have come into force on 11th March 1981.