



Finance Act 1995

1995 CHAPTER 4

PART I **U.K.**

DUTIES OF EXCISE

Tobacco products duty

10 Rates of duty. **U.K.**

- (1) For the Table of rates of duty in Schedule 1 to the ^{M1}Tobacco Products Duty Act 1979 there shall be substituted—

“ TABLE

1. Cigarettes	An amount equal to 20 per cent. of the retail price plus £55.58 per thousand cigarettes.
2. Cigars	£82.56 per kilogram.
3. Hand-rolling tobacco	£85.94 per kilogram.
4. Other smoking tobacco and chewing tobacco	£36.30 per kilogram.”

- (2) This section shall be deemed to have come into force at 6 o'clock in the evening of 29th November 1994.

Commencement Information

II [S. 10](#) in force at 6 p.m. 29.11.1994: see [s. 10\(2\)](#).

Marginal Citations

M1 [1979 c. 7](#).

Status:

Point in time view as at 01/05/1995.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1995, Section 10.