



Finance Act 1996

1996 CHAPTER 8

PART I

EXCISE DUTIES

Tobacco products duty

9 Rates of duty.

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

“1. Cigarettes	An amount equal to 20 per cent. of the retail price plus £62.52 per thousand cigarettes.
2. Cigars	£91.52 per kilogram.
3. Hand-rolling tobacco	£85.94 per kilogram.
4. Other smoking tobacco and chewing tobacco	£40.24 per kilogram.”

- (2) This section shall be deemed to have come into force at 6 o'clock in the evening of 28th November 1995.

Marginal Citations

M1 1979 c. 7.

Status:

Point in time view as at 28/11/1995.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1996, Cross Heading:
Tobacco products duty.