



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 Tobacco Products Duty Act 1979 there shall be substituted—

“TABLE

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.