



# Finance Act 1997

## 1997 CHAPTER 16

### PART I

#### EXCISE DUTIES

##### *Tobacco products duty*

### 8 Rates of tobacco products duty.

- (1) For the Table of rates of duty in Schedule 1 to the <sup>M1</sup>Tobacco Products Duty Act 1979 there shall be substituted—

#### TABLE

1. Cigarettes	An amount equal to 21 per cent. of the retail price plus £65.97 per thousand cigarettes.
2. Cigars	£98.02 per kilogram.
3. Hand-rolling tobacco	£87.74 per kilogram.
4. Other smoking tobacco and chewing tobacco	£43.10 per kilogram.

- (2) This section shall be deemed to have come into force at 6 o'clock in the evening of 26th November 1996.

#### Commencement Information

**II** S. 8 wholly in force at 6 o'clock in the evening of 26.11.1996 see s. 8(2).

#### Marginal Citations

**M1** 1979 c. 7.

**Status:**

Point in time view as at 08/05/2012.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1997, Section 8.