



Finance Act 2003

2003 CHAPTER 14

PART 1

EXCISE DUTIES

Tobacco products duty

1 Rates of tobacco products duty

- (1) For the Table of rates of duty in Schedule 1 to the Tobacco Products Duty Act 1979 (c. 7) substitute—

“TABLE

1. Cigarettes	An amount equal to 22 per cent of the retail price plus £96.88 per thousand cigarettes.
2. Cigars	£141.10 per kilogram.
3. Hand-rolling tobacco	£101.42 per kilogram.
4. Other smoking tobacco and chewing tobacco	£62.03 per kilogram.”

- (2) This section shall be deemed to have come into force at 6 o'clock in the evening of 9th April 2003.

Status:

Point in time view as at 24/05/2024.

Changes to legislation:

Finance Act 2003, Section 1 is up to date with all changes known to be in force on or before 12 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.