



Finance Act 2005

2005 CHAPTER 7

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 £102.39 per thousand cigarettes.
2.Cigars	£149.12 per kilogram.
3.Hand-rolling tobacco	£107.18 per kilogram.
4.Other smoking tobacco and chewing tobacco	£65.56 per kilogram.

- (2) This section shall be deemed to have come into force at 6 o'clock in the evening of 16th March 2005.