



# Finance Act 1990

## 1990 CHAPTER 29

### PART I

#### CUSTOMS AND EXCISE AND VALUE ADDED TAX

### CHAPTER I

#### CUSTOMS AND EXCISE

##### *Rates of duty*

## 2 Tobacco products

- (1) For the Table in Schedule 1 to the Tobacco Products Duty Act 1979 there shall be substituted—

##### “TABLE

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1. Cigarettes	... ..	An amount equal to 21 per cent. of the retail price plus £34.91 per thousand cigarettes.
2. Cigars	... ..	£53.67 per kilogram.
3. Hand-rolling tobacco	... ..	£56.63 per kilogram.
4. Other smoking tobacco and chewing tobacco	... ..	£24.95 per kilogram.”

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- (2) This section shall be deemed to have come into force on 23rd March 1990.