



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 ^{M1}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

I1 [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](#).

Changes to legislation:

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