



Finance Act 1998

1998 CHAPTER 36

PART I

EXCISE DUTIES

Tobacco products duty

10 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 22 per cent. of the retail price plus £77.09 per thousand cigarettes.
2. Cigars	£114.79 per kilogram.
3. Hand-rolling tobacco	£87.74 per kilogram.
4. Other smoking tobacco and chewing tobacco	£50.47 per kilogram.”

- (2) This section shall come into force on 1st December 1998.

Marginal Citations

M1 1979 c. 7.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1998, Cross Heading:
Tobacco products duty.