



Finance Act 1999

1999 CHAPTER 16

PART I

EXCISE DUTIES

Tobacco products duty

5 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—

1. Cigarettes	An amount equal to 22 per cent. of the retail price plus £82.59 per thousand cigarettes.
2. Cigars	£122.06 per kilogram.
3. Hand-rolling tobacco	£87.74 per kilogram.
4. Other smoking tobacco and chewing tobacco	£53.66 per kilogram.

- (2) This section shall be deemed to have come into force at 6 o'clock in the evening of 9th March 1999.

Marginal Citations

M1 1979 c.7

Changes to legislation:

Finance Act 1999, Cross Heading: Tobacco products duty is up to date with all changes known to be in force on or before 25 February 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.

[View outstanding changes](#)

Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- Sch. 17 para. 6 - 8 Sch. 19 Pt. 1-III repealed (prosp.) by 1999 c. 16 s. 123(3)s. 123(4)139Sch. 20 Pt. 5(6) Note