



Finance Act 1991

1991 CHAPTER 31

PART I

CUSTOMS AND EXCISE, VALUE ADDED TAX AND CAR TAX

CHAPTER I

CUSTOMS AND EXCISE

Rates of duty

2 Tobacco products.

- (1) For the Table 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 £40.15 per thousand cigarettes.
2. Cigars	£61.72 per kilogram.
3. Hand-rolling tobacco	£65.12 per kilogram.
4. Other smoking tobacco and chewing tobacco	£28.69 per kilogram.”

- (2) This section shall be deemed to have come into force at 6 o'clock in the evening of 19th March 1991.

Commencement Information

II S. 2 in force at 6 p.m. 19.03.1991: see s. 2(2).

Changes to legislation: *There are currently no known outstanding effects
for the Finance Act 1991, Section 2. (See end of Document for details)*

Marginal Citations

M1 1979 c. 7.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1991, Section 2.