



# Finance Act 1995

## 1995 CHAPTER 4

### PART I

#### DUTIES OF EXCISE

##### *Tobacco products duty*

#### 10 Rates of duty.

- (1) For the Table of rates of duty in Schedule 1 to the <sup>M1</sup>Tobacco Products Duty Act 1979 there shall be substituted—

“ TABLE

1. Cigarettes	An amount equal to 20 per cent. of the retail price plus £55.58 per thousand cigarettes.
2. Cigars	£82.56 per kilogram.
3. Hand-rolling tobacco	£85.94 per kilogram.
4. Other smoking tobacco and chewing tobacco	£36.30 per kilogram.”

- (2) This section shall be deemed to have come into force at 6 o'clock in the evening of 29th November 1994.

#### Commencement Information

**I1** [S. 10](#) in force at 6 p.m. 29.11.1994: see [s. 10\(2\)](#).

#### Marginal Citations

**M1** [1979 c. 7](#).

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1995, Section 10.