



# Finance Act 2001

## 2001 CHAPTER 9

### PART 1

#### EXCISE DUTIES

##### *Tobacco products duty*

#### **4 Rates of tobacco products duty**

- (1) For the Table of rates of duty in Schedule 1 to the Tobacco Products Duty Act 1979 (c. 7) substitute—

TABLE

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1. Cigarettes	An amount equal to 22 per cent. of the retail price plus 92.25 per thousand cigarettes.
2. Cigars	134.69 per kilogram.
3. Hand-rolling tobacco	96.81 per kilogram.
4. Other smoking tobacco and chewing tobacco	59.21 per kilogram.

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- (2) This section shall be deemed to have come into force at 6 o'clock in the evening of 7th March 2001.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2001, Section 4.