



Finance Act 2002

2002 CHAPTER 23

PART 1

EXCISE DUTIES

Tobacco products duty

1 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

1. Cigarettes	An amount equal to 22 per cent of the retail price plus £94.24 per thousand cigarettes.
2. Cigars	£137.26 per kilogram.
3. Hand-rolling tobacco	£98.66 per kilogram.
4. Other smoking tobacco and chewing tobacco	£60.34 per kilogram.

- (2) This section shall be deemed to have come into force at 6 o'clock in the evening of 17th April 2002.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2002, Section 1.