Finance Act 2004

2004 CHAPTER 12

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 £99.80 per thousand cigarettes.
2. Cigars	£145.35 per kilogram.
3. Hand-rolling tobacco	£104.47 per kilogram.
4. Other smoking tobacco and chewing tobacco	£63.90 per kilogram.

(2) This section shall be deemed to have come into force at 6 o'clock in the evening of 17th March 2004.

Changes to legislation:
There are currently no known outstanding effects for the Finance Act 2004, Cross Heading: Tobacco products duty.