



# Finance (No. 3) Act 2010

## 2010 CHAPTER 33

### PART 2

#### OTHER TAXES AND DUTIES

##### *Tobacco products duty*

#### **23 Long cigarettes**

- (1) In section 4 of TPDA 1979 (calculation of duty on long cigarettes)—
  - (a) for “than 9 cm.” substitute “ than 8 cm. ”, and
  - (b) for “each 9 cm. or part thereof” substitute “ the first 8 cm. of it, each 3 cm. portion of the remainder of it (if any) and the remaining portion of it (if any) ”, and, in the heading, for “**9 cm.**” substitute “ **8 cm.** ”.
- (2) The amendments made by this section come into force on 1 January 2011.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance (No. 3) Act 2010, Section 23.