
S T A T U T O R Y I N S T R U M E N T S

1979 No. 1489

CUSTOMS AND EXCISE

**The Tobacco Products (Amendment of Units of Measurement)
Order 1979**

Made - - - - - 21st November 1979

Laid before the House of Commons 30th November 1979

Coming into Operation - - - 1st January 1980

The Treasury, in exercise of the powers conferred upon them by section 7 of the Finance Act 1977^(a) and of all other powers enabling them in that behalf, hereby make the following Order:—

1. This Order may be cited as the Tobacco Products (Amendment of Units of Measurement) Order 1979 and shall come into operation on 1st January 1980.

2. Schedule 1 to the Tobacco Products Duty Act 1979^(b) (table of rates of tobacco products duty) shall be amended as follows:—

- (i) for the words “£9.50 per pound” substitute the words “£20.94 per kilogram”,
- (ii) for the words “£9.20 per pound” substitute the words “£20.28 per kilogram”, and
- (iii) for the words “£7.30 per pound” substitute the words “£16.09 per kilogram”.

3. This Order does not involve a greater charge to duty or a reduction of any relief, drawback, rebate or allowance.

*Peter Morrison,
John MacGregor,*
Two of the Lords Commissioners of
Her Majesty's Treasury.

21st November 1979.

^(a) 1977 c. 36.

^(b) 1979 c. 7; Schedule 1 was amended by section 3 of the Finance (No. 2) Act 1979 (c. 47).

EXPLANATORY NOTE

(This Note is not part of the Order.)

This Order, which takes effect from 1st January 1980, provides for the rates of excise duty on cigars, hand-rolling tobacco and other smoking and chewing tobacco to be expressed in terms of metric instead of imperial units. The Order does not materially affect levels of duty: the existing rates per lb. are replaced by the equivalent rates per kg. rounded down to the nearest penny.

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