



Finance Act 1993

1993 CHAPTER 34

PART I

CUSTOMS AND EXCISE AND VALUE ADDED TAX

CHAPTER I

GENERAL

Tobacco products duty

13 Rates of duty.

- (1) For the Table in Schedule 1 to the ^{M1}Tobacco Products Duty Act 1979 there shall be substituted—

“ TABLE

1. Cigarettes	An amount equal to 20 per cent. of the retail price plus £48.75 per thousand cigarettes.
2. Cigars	£72.30 per kilogram.
3. Hand-rolling tobacco	£76.29 per kilogram.
4. Other smoking tobacco and chewing tobacco	£31.93 per kilogram.”

- (2) This section shall be deemed to have come into force at 6 o'clock in the evening of 16th March 1993.

Commencement Information

II S. 13 in force at 6 p.m. on 16.3.1993: see s. 13(2)

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1993, Cross Heading: Tobacco products duty. (See end of Document for details)

Marginal Citations

M1 1979 c. 7.

14 Hand-rolling tobacco.

- (1) In the Tobacco Products Duty Act 1979, section 1 (definition of tobacco products) shall be amended as follows.
- (2) In subsection (2) (definition of hand-rolling tobacco) after paragraph (a) there shall be inserted—
 - “(aa) which is of a kind used for making into cigarettes; or”.
- (3) In paragraph (b) of subsection (2) (more than 25 per cent. by weight of the tobacco particles have a width of less than 0.6 mm) for “0.6” there shall be substituted “ 1 ”.
- (4) The following subsection shall be inserted after subsection (2)—
 - “(2A) For the purposes of subsection (2)(aa) above the use for making into cigarettes must amount to more than occasional use but need not amount to common use.”
- (5) In subsection (3) (power to amend definitions) after “(2)” there shall be inserted “ or (2A) ”.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1993, Cross Heading:
Tobacco products duty.