



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, Section 13. (See end of Document for details)

Marginal Citations

M1 1979 c. 7.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1993, Section 13.