



Finance Act 2006

2006 CHAPTER 25

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 £105.10 per thousand cigarettes.
2. Cigars	£153.07 per kilogram.
3. Hand-rolling tobacco	£110.02 per kilogram.
4. Other smoking tobacco and chewing tobacco	£67.30 per kilogram.”

- (2) This section shall be deemed to have come into force at 6 o'clock in the evening of 22nd March 2006.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2006, Section 1.