STATUTORY INSTRUMENTS

1976 No. 2134

CUSTOMS AND EXCISE

The Tobacco Products Duty (Increase) Order 1976

Made - - - - - - -	15*th December* 1976
Laid before the House of Commons	15*th December* 1976
Coming into Operation - - -	1*st January* 1977

The Lords Commissioners of Her Majesty's Treasury, by virtue of the powers conferred on them by section 6 of the Finance Act 1976(**a**), and of all other powers enabling them in that behalf, hereby make the following Order :—

1.—(1) This Order may be cited as the Tobacco Products Duty (Increase) Order 1976.

(2) The Interpretation Act 1889(**b**) shall apply for the interpretation of this Order as it applies for the interpretation of an Act of Parliament.

(3) This Order shall come into operation on 1st January 1977.

2. The rates of duty in force under the table in section 4(1) of the Finance Act 1976 shall be increased by ten per cent.

James Callaghan,

Denis Healey,

Two of the Lords Commissioners of Her Majesty's Treasury.

15th December 1976.

(**a**) 1976 c.40. (**b**) 1889 c.63.

EXPLANATORY NOTE

(This Note is not part of the Order.)

This Order increases the rates of the duty of excise on tobacco products by ten per cent with effect from 1st January 1977. The old and new rates are thus:

		Old rates	*New rates*
1.	Cigarettes	20 per cent of the retail price	22 per cent of the retail price
2.	Cigars	£2·765 per lb	£3·0415 per lb
3.	Hand-rolling tobacco	£2·400 per lb	£2·640 per lb
4.	Other smoking tobacco and chewing tobacco	£1·550 per lb	£1·705 per lb

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