

## Budget 2017

### Changes in Excise Duty Rates

*Created October 2016*

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#### **TOBACCO PRODUCTS TAX**

The rates of Tobacco Products Tax for cigarettes and for other tobacco products have been increased, with effect from 12 October 2016. The revised rates are set out in Schedule 1.

## SCHEDULE 1

**RATES OF TOBACCO PRODUCTS TAX**  
(With effect as on and from 12 October 2016)

Description of Product	Rate of Tax
Cigarettes ....	<p>Rate of tax at-</p> <p>(a) except where paragraph (b) applies, €288.22 per thousand together with an amount equal to 9.52 per cent of the price at which the cigarettes are sold by retail, or</p> <p>(b) €325.11 per thousand in respect of cigarettes sold by retail where the rate of tax would be less than that rate had the rate been calculated in accordance with paragraph (a).</p>
Cigars ....	Rate of tax at €335.368 per kilogram.
Fine-cut tobacco for the rolling of cigarettes ....	Rate of tax at €310.189 per kilogram.
Other smoking tobacco ....	Rate of tax at €232.664 per kilogram.