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## Budget 2015

### Excise Duty Rates

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#### **1. ALTERATION IN RATES OF TOBACCO PRODUCTS TAX.**

The rates of Tobacco Products Tax for cigarettes and for other tobacco products have been increased, with effect from 15 October 2014. The revised rates are set out in Schedule 1.

#### **2. ALCOHOL PRODUCTS TAX.**

There are no changes to Alcohol Product Tax rates.

#### **3. MINERAL OIL TAX.**

There are no changes to Mineral Oil Tax rates.

## SCHEDULE 1

RATES OF TOBACCO PRODUCTS TAX  
(With effect as on and from 15 October 2014)

Description of Product	Rate of Tax
Cigarettes .... .. .	Rate of tax at- <ul style="list-style-type: none"> <li>(a) except where paragraph (b) applies, €255.69 per thousand together with an amount equal to 8.85 per cent of the price at which the cigarettes are sold by retail, or</li> <li>(b) €289.98 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).</li> </ul>
Cigars .... .. .	Rate of tax at €295.350 per kilogram.
Fine-cut tobacco for the rolling of cigarettes .... .. .	Rate of tax at €273.177 per kilogram.
Other smoking tobacco .... .. .	Rate of tax at €204.902 per kilogram.