

Pre-Budget		Brand A	Brand B	Brand C
<b>Recommended Retail Price (RRP)</b>	<b>per pack of 20</b>	8.50	7.00	6.80
Specific Duty Excise	£196.42 per 1000   per 20 pack =	3.93	3.93	3.93
Ad Valorem Excise	16.5% of the RRP   per 20 pack =	1.40	1.16	1.12
<b>Total Excise</b>		5.33	5.08	5.05
VAT	20% (16.67% of the RRP)   per 20 pack =	1.42	1.17	1.13
<b>Total Tax</b>		6.75	6.25	6.18
Total Tax Incidence		79.4%	89.3%	91.0%

Post-Budget		Brand A	Brand B	Brand C
<b>Recommended Retail Price (RRP)</b>	<b>per pack of 20</b>	8.85	7.35	7.15
Specific Duty Excise	£207.99 per 1000   per 20 pack =	4.16	4.16	4.16
Ad Valorem Excise	16.5% of the RRP   per 20 pack =	1.46	1.21	1.18
<b>Total Excise</b>		5.62	5.37	5.34
VAT	20% (16.67% of the RRP)   per 20 pack =	1.48	1.23	1.19
<b>Total Tax</b>		7.10	6.60	6.53
Total Tax Incidence		80.2%	90.0%	91.4%