

# Budget analysis

## Excise duty increase on tobacco

The increase will add 50 cent to the price of a packet of cigarettes; a move that will please the health lobby groups. They may have pushed for a more significant increase but the Minister would rightly point that a larger increase could result in an increase in tobacco sales in the shadow economy and a reduction to the tax take.



**Jarlath O'Keefe**  
Tax Partner - VAT