



Finance Act 1920

1920 CHAPTER 18

PART I

CUSTOMS AND EXCISE

9 Additional duty on cigars

In addition to the duties of customs payable on tobacco imported into Great Britain and Ireland, there shall, as from the twentieth day of April nineteen hundred and twenty, be charged, levied, and paid on cigars a duty of fifty per cent. of the value of the cigars :

Provided that in the case of the duty charged by this section the preferential rate under section eight of the Finance Act, 1919, shall be two-thirds of the full rate.