

Status: This is the original version (as it was originally enacted). This item of legislation is currently only available in its original format.

SCHEDULES.

FIRST SCHEDULE

Section 2.

TOBACCO

PART I

Customs Duties

		<i>s.</i>	<i>d.</i>
Upon tobacco unmanufactured, viz. —			
Containing 10 lbs. or more of moisture in every 100 lbs. weight thereof—			
Unstripped	the pound	9	6
Stripped	the pound	9	6 ½
Containing less than 10 lbs. of moisture in every 100 lbs. weight thereof—			
Unstripped	the pound	10	6
Stripped	the pound	10	6 ½
Upon tobacco manufactured, viz. :			
—			
Cigars	the pound	18	1
Cigarettes	the pound	14	7
Cavendish or Negrohead	the pound	13	9
Cavendish or Negrohead manufactured in	bond the pound	12	0
Other manufactured tobacco	the pound	12	0

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		s.	d.
Snuff containing more than 13 lbs. of moisture in every 100 lbs. weight thereof	the pound	11	4
Snuff not containing more than 13 lbs. of moisture in every 100 lbs weight thereof	the pound	13	9

PART II

Excise Duties

		s.	d.
Upon tobacco unmanufactured, viz. :—			
Tobacco containing 10 lbs. or more of moisture in every 100 lbs. weight thereof	the pound	7	3 ½
Tobacco containing less than 10 lbs. of moisture in every 100 lbs. weight thereof	the pound	8	0 ⅞
Upon tobacco manufactured, viz. :—			
Cavendish or Negrohead manufactured in bond	the pound	9	4 ⅞
and so on proportion for any less quantity.			

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PART III

Drawback

Description of Tobacco.	Rate per pound.			
	In respect of tobacco on which full customs duty has been paid.		In respect of tobacco on which customs duty at a preferential rate, or excise duty, has been paid.	
	<i>s.</i>	<i>d.</i>	<i>s.</i>	<i>d.</i>
Cigars	10	9	8	5
Cigarettes	10	6	8	2
Cut, roll, cake, or other manulac-tured tobacco	10	3	8	0
Snuff (not being offal snuff)	10	0	7	10
Stalks, shorts or other reluse of tobacco, including offal snuff	9	9	7	7