



Finance (No. 2) Act 1915

1915 CHAPTER 89

PART I

CUSTOMS AND EXCISE

9 Additional duties on tobacco

- (1) In addition to the duties of Customs payable on tobacco imported into Great Britain or Ireland there shall, as from the twenty-second day of September, nineteen hundred and fifteen, until the first day of August, nineteen hundred and sixteen, be charged, levied, and paid the additional duties specified in Part I. of the Second Schedule to this Act.
- (2) In addition to the duties of Excise payable on tobacco grown, in Great Britain or Ireland there shall, as from the twenty-second day of September, nineteen hundred and fifteen, until the first day of August, nineteen hundred and sixteen, be charged, levied, and paid the additional duties specified in Part II of the Second Schedule to this Act.
- (3) Subsection (3) of section eighty-three of the Finance (1909-10) Act, 1910, and any other enactment relating to drawback on tobacco shall have effect as if the rates set out in Part III. of the Second Schedule to this Act were substituted for the rates set out in Part III. of the Fourth Schedule to the Finance (1909-10) Act, 1910, in cases where it is shown that the additional duty under this section has been paid.