



Customs and Inland Revenue Act 1879

1879 CHAPTER 21

PART IV

EXCISE

27 Amendment of sections 2 and 4 of the Act 5 & 6 Vict. c.93 as to use of oil in tobacco

The provision contained in the second section of the Act of the fifth and sixth years of Her Majesty's reign, chapter ninety-three, relieving any manufacturer of tobacco from liability to the penalty imposed by the first section of that Act shall not extend to relieve him from such liability in case he shall make use of any oil in the manufacture of roll tobacco other than essential oil for the purpose of flavouring, and olive oil in the process of spinning and rolling up the tobacco.

The word " oil " in section four of the said Act shall be read as meaning olive oil and essential oil only.