

Revenue Act 1909

1909 CHAPTER 43

PART I

CUSTOMS AND EXCISE

5 Provision as to drawback on tobacco

Drawback shall not be paid, except with the consent of the Commissioners of Customs and Excise, upon any tobacco stalks or shorts or other refuse of tobacco (including offal, snuff) which is not the produce of the ordinary manufacturing operations of the licensed tobacco manufacturer exporting or depositing the stalks, shorts, or refuse.