

## SCHEDULES

## FIRST SCHEDULE

Section 1.

## TOBACCO (RATES OF DUTY AND DRAWBACK)

## PART I

*Customs Duties*

Description of Tobacco	Rates of duty per pound					
	Full rates			Preferential rates		
	£	s.	d.	£	s.	d.
Tobacco unmanufactured—						
containing 10 lbs. or more of moisture in every 100 lbs. weight thereof—						
unstripped	3	1	2	2	19	7 ½
stripped.	3	1	2 ½	2	19	7 ½
containing less than 10 lbs. of moisture in every 100 lbs. weight thereof—						
unstripped	3	2	2	3	0	5 ½
stripped	3	2	2 ½	3	0	5 ½
Tobacco manufactured, viz.:—						
Cigars	3	11	1	3	8	1 ½
Cigarettes	3	6	8	3	4	3 ½

*Status: This is the original version (as it was originally enacted).*

Description of Tobacco		Rates of duty per pound				
		Full rates		Preferential rates		
Cavendish or Negrohead	3	5	8	3	3	5
Cavendish or Negrohead manufactured in bond	3	3	8	3	1	8 ½
Other manufactured tobacco	3	3	11	3	1	11 ½
Snuff—						
containing more than 13 lbs. of moisture in every 100 lbs. weight thereof	3	3	2	3	1	3 ½
containing not more than 13 lbs. of moisture in every 100 lbs. weight thereof	3	5	8	3	3	5

## PART II

### *Excise Duties*

Description of Tobacco	£	s.	Rates of duty per pound	
			d.	
Tobacco unmanufactured—				
containing 10 lbs. or more of moisture in every 100 lbs. weight thereof	2		19	5 ½
containing less than 10 lbs. of moisture in	3		0	3 ½

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Description of Tobacco	Rates of duty per pound	
every 100 lbs. weight thereof		
Tobacco manufactured, viz.:—		
Cavendish or Negrohead manufactured in bond	3	8 ½

### PART III

#### *Drawback*

Description of Tobacco	Rates 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		
	£	s.	d.	£	s.	d.
Cigars	3	5	6	3	3	11 ½
Cigarettes	3	2	2	3	0	7 ½
Cut, roll, cake or other manufactured tobacco	3	1	11	3	0	4 ½
Snuff (not being offal snuff)	3	1	8	3	0	1 ½
Stalks, shorts or other refuse of tobacco, including offal snuff	3	1	5	2	19	10 ½