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## SCHEDULES.

## FIRST SCHEDULE

Section 3.

## 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	2	14	10	2	13	3 ½
stripped	2	14	10 ½	2	13	3 7/8
containing less than 10 lbs. of moisture in every 100 lbs. weight thereof—						
unstripped	2	15	10	2	14	1 ½
stripped	2	15	10 ½	2	14	1 ½
Tobacco manufactured, viz. :—						
Cigars	3	4	5	3	1	5 5/8
Cigarettes	3	0	4	2	17	11 ½

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Description of Tobacco.		Rates of duty per pound.				
		Full rates.		Preferential rates.		
Cavendish or Negrohead	2	19	4	2	17	1
Cavendish or Negrohead manufactured in bond	2	17	4	2	15	4 ½
Other manufactured tobacco	2	17	7	2	15	7 ½
Snuff— containing more than 13 lbs. of moisture in every 100 lbs. weight thereof	2	16	10	2	14	11 7/8
containing not more than 13 lbs. of moisture in every 100 lbs. weight thereof	2	19	4	2	17	1

and so in proportion for any less quantity.

## PART II

### EXCISE DUTIES.

Description of Tobacco.	Rates of duty per pound.		
	£	s.	d.
Tobacco unmanufactured— containing 10 lbs. or more of moisture in every 100 lbs. weight thereof	2	13	1 ½

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Description of Tobacco.	Rates of duty per pound.		
containing less than 10 lbs. of moisture in every 100 lbs. weight thereof	2	13	11 ½
Tobacco manufactured, viz. : —			
Cavendish or Negrohead manufactured in bond	2	15	4 ½

and so in proportion for any less quantity

### 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						
2	18	10	2	17	3 ½	
Cigarettes	2	15	10	2	14	3 ½
Cut, roll, cake or other manufactured tobacco	2	15	7	2	14	0 ½
Snuff (not being offal snuff)	2	15	4	2	13	9 ½
Stalks, shorts or other refuse of tobacco, including offal snuff ...	2	15	1	2	13	6 ½