



# Finance Act 1956

## 1956 CHAPTER 54

### PART I

#### CUSTOMS, EXCISE AND PURCHASE TAX

##### *Customs and excise*

#### **1 Tobacco**

- (1) Section three of the Finance Act, 1947 (which imposes duties of customs and excise on tobacco) shall have effect as if Parts I and II of the First Schedule to this Act were respectively substituted for Parts I and II of the First Schedule to that Act.
- (2) In the case of tobacco in respect of which it is shown to the satisfaction of the Commissioners that the increased duty chargeable by virtue of the preceding subsection has been paid, the provisions of the said section three relating to drawback shall have effect as if Part III of the First Schedule to this Act were substituted for Part III of the First Schedule to that Act.
- (3) The preceding provisions of this section shall be deemed to have come into force on the eighteenth day of April, nineteen hundred and fifty-six.