



# Finance Act 1927

## 1927 CHAPTER 10

### PART I

#### CUSTOMS AND EXCISE

#### **19 Paper to be used as material for yarn exempted from duty on wrapping paper**

Where it is proved to the satisfaction of the Commissioners of Customs and Excise that any paper liable to duty under section eleven of the Finance Act, 1926, as being packing or wrapping paper is imported after the date of the passing of this Act, solely for the purpose of being spun into yarn, the Commissioners shall, subject to such conditions (if any) as they think necessary for the safeguarding of the revenue, allow that paper to be imported free of duty or repay any duty paid on importation, as the case may be,