



Finance Act 1939

1939 CHAPTER 41

PART I

CUSTOMS AND EXCISE.

1 Increased duties and drawbacks on tobacco.

- (1) As from the commencement of this section, in lieu of the customs duties theretofore payable on tobacco there shall, subject to the provisions of section eight of the Finance Act, 1919, be charged on tobacco imported into the United Kingdom the duties specified in Part I of the First Schedule to this Act.
- (2) As from the commencement of this section, there shall, in lieu of the excise duties theretofore payable on tobacco, be charged on tobacco grown in the United Kingdom the duties specified in Part II of the First Schedule to this Act.
- (3) The drawback allowed under section one of the Manufactured Tobacco Act, 1863, on tobacco exported from the United Kingdom or deposited in a bonded or King's warehouse shall, in cases where it is shown that the duties charged by this section have been paid, be allowed at the rates set out in Part III of the First Schedule to this Act instead of at the rates set out in Part III of the First Schedule to the Finance (No. 2) Act, 1931, but subject to the provisions affecting allowance of drawback contained in the Schedule to the Finance Act, 1904.
- (4) This section shall be deemed to have had effect as from the twenty-sixth day of April, nineteen hundred and thirty-nine.