

PARLIAMENTARY INFORMATION

CAMPBELL-JOHNSON LIMITED

16 BOLTON STREET, LONDON, W.1

TO

Members of the Tobacco Research
Council.

DATE SENT

15.4.70.

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Tobacco Substitutes (Duties of customs and excise)

NOTICE OF MOTION

That -

- (a) duties of customs and excise, at rates not exceeding those applicable to tobacco, shall be charged, in accordance with regulations made by the Commissioners of Customs and Excise, on substances (including substances containing or manufactured from tobacco) of a kind which are, or in the opinion of the Commissioners may be, used in substitution wholly or partly for tobacco in the manufacture of cigarettes, pipe tobacco, cigars and other products intended for smoking, or, though not so intended, customarily made from tobacco; and
- (b) if the Commissioners of Customs and Excise by regulations prohibit the manufacture of any such substances as are referred to in paragraph a above except by the holder of an annual licence in that behalf, a duty of excise of £10 shall be charged on such a licence; and
- (c) the Commissioners of Customs and Excise may by regulations provide for reductions in the amount of any drawback payable in respect of tobacco stalks or tobacco refuse delivered to a manufacturer of any such substances as are referred to in paragraph a above.

NOTE:

This Motion will be decided without amendment or debate.

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