

THE
TOBACCO LAWS
AND THEIR ADMINISTRATION.

FOR
THE USE OF REVENUE OFFICERS

BY
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INLAND REVENUE, KINGSBRIDGE, SOUTH DEVON.

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—
1898.

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TO

MY VALUED FRIEND

H. J. Helm, Esq., F.I.C., F.C.S.,

In recognition

OF

His Interest and Help

THIS

Little Work,

IS

Respectfully Dedicated.



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P R E F A C E .

DURING the time I was engaged in the Tobacco Room of the Laboratory, it was my privilege to converse with many supervisors there on the subject of the tobacco laws and their administration. The readiness shown in receiving instruction in any branch connected with this subject, and the profitable discussions that so often ensued, led to my announcing the idea of writing a little work explanatory of the tobacco laws ; at the same time, giving rough and ready means to detect adulteration, and to add any further information that would prove interesting and helpful in furthering the interests of the Revenue. The idea was warmly welcomed, and I was encouraged to carry it out. At the time, I was not aware that such a work would involve so much time, labour, and expense as it has done, but looking back through the last two years and more, I cannot but feel that my leisure hours during that period have been most profitably employed.

One of the most gratifying features in connection with this work has been the valuable assistance rendered to me by my colleagues. All have encouraged me to proceed, whilst, in particular, those who worked with me in the Tobacco Room, went out of their way to assist me at every possible opportunity. I wish to thank them heartily and to assure them of my deep appreciation of their services. To Messrs. W. W. S. Nicholls and W. J. Cook, I am specially indebted for the selection of the leaf specimens photographed in this book, and, through them, I wish to tender my best thanks to those London manufacturers who kindly furnished the leaves. To my respected colleagues, Messrs. H. Wright, A. E. Cruse, A. R. Dickinson, E. A. Hebditch, and C. W. A. Brock I wish to record my appreciation of their help ; whilst to my esteemed friend and colleague Mr. E. Jones, B.Sc., I feel under the deepest obligations for his advice and tuition during the time I had the honour to serve under him. To my former chiefs, Messrs. R. Bannister and H. J. Helm, I wish to express my gratitude and warmest thanks. It is not too much to say that without their aid this work would never have been published.

It is not without a certain amount of hesitation that I bring this book before the notice of those of my friends and colleagues, who have had a large experience in the administration of the tobacco laws. I trust, however, that the blemishes and shortcomings which will undoubtedly be discovered, may be dealt with leniently, seeing that the production is the work of a somewhat inexperienced hand. At the same time, I shall be only too thankful to accept any corrections and will rectify the errors, should I be honoured with a call for any future edition.

I greatly regret that the price of the book will place it beyond the reach of most assistants who, like their predecessors, have had a great desire to know and efficiently apply the tobacco laws when surveying a factory. Nothing would have given me greater pleasure than that of publishing it at a price within the reach of all, but the great cost of the work with its necessarily limited edition compels me to raise the price far beyond what I had originally intended.

In conclusion, I hope this work will prove of use to many of my colleagues.

ARTHUR E. TANNER,

Inland Revenue,
Kingsbridge.

Christmas, 1897.

Supplement to Preface.

KINGSBRIDGE,

SOUTH DEVON,

MAY, 1898.

WHILST the last few pages of this work were in the press, the Chancellor of the Exchequer, on Budget night, 21st April, 1898, reduced the import duties on all descriptions of tobacco, except cigars, and placed the moisture limit in manufactured tobacco at 30 per cent. instead of 35 per cent.

As these fiscal alterations intimately affected some portions of this work, its publication was withheld until the new Act could be included, with explanatory references to those subjects affected by the new law.

ARTHUR E. TANNER,

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History of the Adulteration of Tobacco.

No definite date can be assigned for the introduction of Tobacco into England. There can be no doubt, however, that it was during the Elizabethan era that it made its first entry on these shores. The daring sea dogs of this period in their rapid extension of English commerce and maritime supremacy, brought home not only Spanish galleons laden with treasure, but curios of all kinds from the New World. Among them came three novelties destined to take up a permanent abode in the home life of the Englishman—the Potato, Tobacco, and the Pipe. The Spaniards had been smoking probably fifty years before Mr Ralph Lane, Sir Walter Raleigh and the sea dogs commenced to use tobacco. Its entry into England probably lies between 1560-5, Mr Ralph Lane, Governor of Virginia, and Sir J. Hawkins being credited with having introduced it, but whether in the form of the seed, plant, or leaf—green or cured—is not known. In 1586, Mr Ralph Lane brought home the “clay,” and he and Raleigh originated the habit of “perfuming,” “drinking,” or smoking tobacco in public. The fashion soon spread. Within a very few years all England was smoking, and as the habit increased so its supposed virtues increased also. It was credited both at home and abroad with the most marvellous sanitary powers, and regarded as a panacea for every disease under the sun. In this sense Spencer in his *Fairy Queen*, speaks of it as “divine tobacco.” Shakespeare, however, omits all mention of the “weed.” Physicians raved about its curative powers, and “Queens and Cardinals,” says Fairholt, “bowed to their dictum, who seemed to look upon the plant as a divine remedy for most diseases, and so speedily propounded cures for all that ‘flesh is heir to.’” From various applications it was christened *Herba Panacea* and *Herba Santa*. The desire

to possess this magic herb in England naturally led to adulterations, and Coltsfoot was one of the bodies used for "ekeing it out." Its rank and bitter flavour also led to the desire of the apothecaries and other vendors to mask the strong taste, either by the addition of flavouring bodies or by the extraction of the bitter principles of the plant. Thus Ben Johnson in his *Alchemist* (1610) refers to Abel Drugger, a tobacconist, as one who

" Lets me have good tobacco and does not
Sophisticate it with sack—lees or oil,
Nor washes it in muscadel and grains,
Nor buries it in gravel underground
Wrapp'd up in greasy leather or . . . clouts,
But keeps it in fine lily pots, that, open'd
Smell like a conserve of roses or French beans."

Queen Elizabeth had imposed an import duty of 2d. a lb. on Tobacco, but on the accession of

" A gentleman called King James,
In quilted doublet and great trunk breeches,
Who held in abhorrence tobacco and witches,"

that sapient monarch raised it to 6s. 10d. per lb., on the ground of the physical and mental injury produced amongst his subjects. He alluded to the "gluttonous exercise" in this "evil vanitie" of those who seek to make it even more delightful to the taste by adding other mixtures regardless of cost. In addition to this impost, James issued a "Counterblaste" against tobacco, a production full of arrogance and invective, and covertly accusing Raleigh—a *father so generally hated*—of having introduced it. Its cultivation was forbidden, and as it was feared it would supplant the growth of wheat, and so "misuse and misemploy the soil," an idea believed in and carried out by his son and grandson. Even the planters of Virginia were to be restricted to a yearly production of 100 lbs. By exactions and prohibitions the trade was monopolised, and in the end the "Scottish Solomon"* ruined the London Company of Virginian traders. His subjects, however, smoked more than ever. In a comedy called "Technogamia, or Marriage of the Arts," played by Oxford students before James in 1621, a laudatory allusion

* "This term," says Fairholt, "so very composeally taken as a compliment to James was really intended for the reverse. It was applied to him by Henry IV. of France in allusion to his mother's intimacy with David Rizzio, Solomon being the 'Son of David.'"

was made to "the pure Indian weed, not a jot sophisticated." The belief in its sanitary powers still continued, and it became ultimately mixed up with all the select remedies and quack nostrums of the age. Gradually the clergy indulged in "a quiet pipe." Fairholt gives an extract from the *Memoirs* of Lilly, 1633, relating to a certain vicar in Buckinghamshire, a profound divine and distinguished man of letters, who, however, was so given over to tobacco that when he had none he would cut the bell ropes and smoke them. Charles I. continued the restrictions on the import and sale of tobacco, and entertained a strong dislike to its use. Adulterations of the much-prized "drug" increased, as will be seen by a quaint little publication written by Dr. William Barclay on the scenting of tobacco. He was a staunch advocate and defender of this "happie and holy herbe" in its purity, and in his pamphlet he denounces the practice of tampering with "the princess of all plants." "Avarice and greediness of gaine have moved the merchants to apparell some European plants with Indian coats and to install them in shops as righteous and legittime tobacco, others . . . sophisticate and farde the same in sundrie sorts with black spice, galanga, aqua vitæ, Spanish wine, anise seeds, oyle of spicke and suchlike." Dr. Barclay was good enough to instruct the uninitiated how to detect good "baccy." "The finest is that which pierceth quickly the odorat with a sharp aromatic smell, and tickleth the tongue with acrimonic not unpleasant to the taste; from whence that which draweth most water is most vertuous, whether the substance of it be chewed or smoaked." The enthusiastic doctor strongly denounced the effeminate practice of scenting the "sacred herb," alleging the perfume and spices to be used only for the purpose of concealing inferior kinds, and palming off spurious goods to the unwary—a sentiment doubtless echoed by many a smoker to-day. The indulgence of the pipe was a profanity to the Puritan. The fumes savoured of the devil and hell. Cromwell shared in the belief that the growth of tobacco was to "misuse and misemploy the soil," and sent his troopers to trample down the crops. But smoking went on, and the Parliament of the Commonwealth in 1650 found it necessary to re-impose import duties on the produce of New England, which had been formerly admitted free. By this time tobacco had passed what may be termed its stage of persecution. Its devotees in various countries had been subjected to all kinds of insults, followed by imprisonment,

barbarous cruelties, and even death. But "counterblastest," excommunications, edicts, laws, all failed in their object, whilst the more brutal resources of the tyrant with his scourge, knife, and gibbet only served the more to spread the habit and its indulgence in secret. In the end the peace-loving herb overcame the fury and hate of its persecutors, who began to realize that they had been fighting their best friend. By the time of Charles II. of England tobacco was proving a valuable ally in assisting to fill many a state coffer. It was being cultivated all over Europe and Western Asia, but Charles II. prohibited its growth here in order to encourage commerce. The Act states that "it is found by experience that the tobacco planted in these parts is not so good and wholesome for the takers thereof." No reference therein is made to any sophistication. As the bulk came in a manufactured condition, mostly in form of roll from Brazil, West Indies, Virginia, and Trinidad, it is reasonable to infer that the tobacco and other leaves were rolled together in the manufacturer's premises across the ocean, and duty paid on its arrival here. England mostly smoked, but both Ireland and Scotland were snuffing, the latter habit probably being copied from France, where the infamous Catherine de Medici had first set the fashion of sniffing tobacco in the form of powder as a preventive of headache. It was in snuff rather than in tobacco for smoking that the adulterator concealed his base practices and gained his largest profits. The establishment, however, of the Royal Society under the patronage of Charles II., and the fresh impetus given to chemistry by Boyle, and to microscopy by Hooke, presaged the time when Science would be able to expose the nefarious practices and illgotten gains of the adulterator. Such a day, however, was far distant. The Great Plague increased the use of tobacco, which was believed to be a preventive against that scourge. James II. imposed discriminating duties in favour of Plantation tobacco, and granted a drawback allowance. Additional concessions were obtained by importers during the reign of William III. Smoking had now become general, but it was not until the reign of Anne that tobacco reached its palmiest days. The snuff-box then became the necessity of the fashionable world. Everybody smoked, chewed, or snuffed. Tobacco by this time had attained such importance, and its import trade had reached such dimensions, that it was recognised as a kind of government milch cow, and it was determined to encourage the

fiscal flow. Accordingly, for the first time, a broad and liberal measure was passed, with the avowed object of encouraging and assisting the tobacco trade. In the Act there appears to be no intention of applying supervision to the home manufacture. The best snuff used at this time came principally from France and Spain, and although "purified" and doctored with various coloured earths and scented with the most exquisite perfumes, such a mixture was more or less a matter of indifference to the revenue so long as it had paid the customs import duty. The public conscience was occasionally shocked for a few weeks when some snuff devotees were poisoned by having lead salts in their snuff, but fashion simply took an extra pinch to guard against the evil. The manufacturing of the tobacco leaves into roll, cut, and snuff at home had commenced, and the temptation was too great to resist "ekeing the hogshead out." Accordingly, the leaves of the forest were requisitioned for this purpose. In a short time from the passing of the 12 Anne, Cap. 8, the adulteration of the "arranoco and sweet scented tobaccos" had assumed considerable magnitude, so much so that its influence began to tell upon the revenue. The fiscal flow from tobacco was not in proportion to the quantity consumed, and, on enquiry, it was found that a regular trade had sprung up of cutting, curing, manufacturing and supplying various leaves and herbs to resemble the genuine article. It was also discovered that drawback had been obtained upon tobacco admixed with these substitutes. In the case of snuff, the sophisticator had not only taken a leaf from the Spanish book and added his own ochre, "umbre," "fustick," and yellow ebony, but had further increased the titillating effect by appropriately adding "touchwood." The loss of revenue which these practices involved, determined the government to fight the evil, and in the first year of the reign of George I., an Act was passed to "prevent the mischiefs by manufacturing leaves or other things to resemble tobacco, and the abuses in making and mixing of snuff." In this pure tobacco Act of George I., or rather of Walpole, the snuff manufacturers were allowed to use water tinged with Venetian red, such artificial colouring being considered a necessity at this time and for many years after. No control or supervision of the manufacture was laid down, but proceedings were to be taken on a special warrant granted by two Justices of the Peace. Some of the snuff manufacturers attempted to construe the Act as applying only to tobacco, but a

further promulgation from Walpole made it clear that it was the intention of the government to include the snuff sophisticator. On the collapse of the South Sea Bubble, Walpole became First Lord of the Treasury, and the following year saw the amalgamation of the Scottish and English Boards of Customs, and further concessions granted to the Trade. The duty was now 6½d. per lb. More provisions regulating the tobacco trade were issued, and in 1733 the great finance minister introduced his Excise Bill, with the object of checking smuggling and facilitating the tobacco import trade. The measure was ultimately withdrawn on account of an "opposition more factious and unprincipled than has ever disgraced English politics." To vindicate the action taken by Walpole, a special committee was appointed the following year, to inquire into the "Frauds and Abuses in the Customs," in connection with the tobacco trade, and some very ugly disclosures of collusion, bribery, and wholesale fraud were made. The loss to the revenue amounted to about one-third of the duty. Walpole may be said to be the great tobacco minister, for not only did he endeavour to suppress abuses, but he encouraged, facilitated, and developed the tobacco industry. He laid down principles which, had they been carried out at the time, would have "made London a free port and doubled English trade." With a widespread system of smuggling to contend against, even with tobacco at a duty of 6½d. per lb., the question of the fiscal loss involved through the addition of adulterants to tobacco sank into insignificance. To smuggle tobacco was a far easier and safer plan than to adulterate it. It was a long time, however, after the experience of Walpole, before ministers could be induced to legislate on this inflammatory subject. Meanwhile, abuses grew and flourished. Emboldened by the success of the smuggler, the adulterator began to rob the revenue by obtaining drawback on all kinds of rubbish incorporated with the tobacco exported. The increase of smuggling, however, was fast ruining the legitimate trade, and the fiscal loss involved ultimately induced the Pelham Ministry in 1751 to pass a measure for the "more effectual securing the tobacco duties." In it a clause was inserted aiming at the illicit practices at home. "Anything whatever," found in tobacco on being exported was made forfeitable, and a £50 fine imposed for every package adulterated. This clause exercised a practical check on the exportation of walnut and other leaves with tobacco, but inasmuch as there was no supervision of any kind in

the home manufacture, the practice of cutting, curing, and blending such leaves with tobacco was left entirely to the dishonesty of the trader. The greater evil of the tobacco trade remained unchecked, and ministry after ministry did its utmost to cope with the lawlessness of the smuggler. The Parliamentary Committee of 1783-4, appointed by William Pitt to report on the illicit practices used in defrauding the revenue, disclosed a gigantic system of smuggling and fraud. A period of complete demoralisation had set in, and public credit stood at its lowest ebb. Everybody, from the pedlar to the merchant, seemed possessed with the common desire of defrauding the revenue. Relanding of goods, fraudulent drawbacks, collusions between underpaid officers and illicit traders, bands of armed ruffians escorting smuggled goods inland and opening defying the revenue officers, every coast town a nest of robbers, were notorious facts; whilst inland, distillers and such other traders as the makers of starch, soap, candles, etc., were vying with each other in their efforts at illicit gain. When upwards of thirteen million gallons of brandy and other spirits were smuggled within three years, the duty on brandy being 9s. a gallon, there must have been something rotten in the fiscal administration that permitted these enormities. The quantity of tobacco smuggled is not computed, probably the modesty of the committee stood in the way of stating the amount. The duty was 1s. 3d. per lb., its value apart from duty 3d. per lb. As the inducement was in the proportion of five to one, success in smuggling two hogsheads amply compensated for the loss of the other three. In this period of moral degeneracy and unblushing fraud, the adulterator naturally flourished. The American war of Independence caused a dearth of Virginian tobacco, and manufacturers bought their leaf where they could get it. About this time Scotland began to grow it. The act of Charles II. simply prohibited its culture in England and Ireland. The imposition of a duty, however, soon extinguished the Scotchman's profits. The scarcity of leaf tobacco, coupled with the great demand for the article, presented too tempting an occasion for the manufacturer to resist adding other smokable leaves. It was a case of "needs must where the elderly gentleman drives." The gathering, cutting, and curing of leaves from the English woods and gardens became a system, and to facilitate the deception the shag was dyed and stained. To impart an agreeable odour and colour to the

snuff used at this time, various woods were imported from South America, and ground up and mixed with earth, clay, "oaker, umber and fustick." Even the finest snuffs were impure. Fairholt quotes one known as "Violet Strasburg," which was "made of rappee and bitter almonds, reduced to a fine powder, to which ambergris and attargul were added as a scent." Queen Charlotte used this snuff and made it fashionable among court ladies. As Act after Act failed to secure the revenue, William Pitt determined on more drastic measures. In the case of tobacco, the committee of 1783 recommended Walpole's discarded scheme. Pitt adopted it. The warehouse system, despised by the opponents of Walpole, was instituted, and in addition, the manufacturing operations and stock of every tobacco trader were placed under the control of the Excise. Even the retailer came under the official eye, and it was not until the tobacco was placed in the consumer's pouch that the Excise officers ceased to trouble about it. Pitt crushed the armed vessels and bands of smugglers by force. All tobacco found in transit, unaccompanied by permit, was forfeited. Within a year considerably over a million extra pounds of tobacco paid duty. In two years not only was the public credit restored, but there was a surplus of a million sterling in the treasury. If Pitt's hand was heavy on the smuggler it was meant to be equally so on the adulterator. The minister insisted on the supply of real tobacco and nothing else, and from that day to this the Excise officer may be said to have championed the cause of the purity of the poor man's shag and roll. The suppression of what may be termed the more glaring abuses led to a change of plans on the part of the smuggler and adulterator. Henceforth, both became more cunning and secretive in their fraudulent devices. Additional safeguards were, however, framed, and an increased vigilance on the part of the surveying officers led to the exposure of many an ingenious fraud. Another Select Committee of the House of Commons was appointed in 1816 to enquire into the policy of permitting the home culture of tobacco. It recommended, on fiscal grounds, the continuance of the laws prohibiting its growth here. The question of adulteration was not touched. In 1821 it was deemed necessary to emphasise that part of Pitt's act dealing with adulteration. The law permitted the practice of tinging the tobacco and snuff with colouring and flavouring matter, and some manufacturers had "tinged" in a very liberal manner indeed.

Henceforth the quantity of these added bodies was limited. Four years later, the licence duties were re-arranged by 6 George IV., c. 81. The year 1830 saw another Select Committee of the House of Commons on the growth question, with Sir Henry Parnell, Bart., as chairman. The decision re-affirmed the opinion of the Select Committee of 1816. In the meantime, the daily survey, the issuing of permits and certificates, and the taking of stocks still continued, and, unfortunately, so did smuggling and adulteration. By this time it began to be realised that although Pitt's act had suppressed the more glaring abuses, the Excise system of survey, etc., had not achieved its purpose of suppressing the evils. It simply drove them beneath the surface, where they spread and ramified into all the different branches of the trade. This failure on the part of the Excise was not to be wondered at. The official hand had been put to the plough, and though there was every determination to toil on, yet, in truth, there were too many other ploughs to drive. If the smuggler could evade the revenue cruisers, pass through the coastguard cordon, and escape the vigilance of the Customs, no reasonable censure could be pronounced on the Excise for failing to catch him. With regard to adulteration the position was somewhat different. The question of its prevention was entirely an excise one. The smuggler could be met and suppressed by means available on the spot, but this was not practicable in coping with the adulterator. With a daily survey, the clandestine introduction of illicit matter into the tobacco ran little risk of detection. Moreover the art had developed. Recourse was had to the addition of soluble substances—gum, nitre, molasses, salt, etc., besides different leaves and earths. This new difficulty was causing great uneasiness in the Revenue Departments. Once these substances were incorporated with the snuff, roll, and cut, no officer in the service would venture to testify to the tobacco being adulterated. To be punished the sophisticator had to be caught *flagrante delicto*. At this juncture, what may fairly be described as an important and significant step on the part of the Board of Excise was taken. The aid of Science was invoked. Professional chemists were consulted. The time was approaching when the microscope and the crucible would reveal the adulterator and practically wipe him out of existence. It was about this period that a drastic change in the laws, the personnel, and administration of the Excise took place. The Reform

Bill of 1831 brought into existence a reformed parliament. The spirit of inquiry was abroad. No general and comprehensive inquiry had ever been held into the affairs of the Excise Department, and the Treasury Authorities felt that the long desired opportunity had come for this department to give an account of its stewardship. Accordingly the Privy Council of William IV. appointed Sir Henry Parnell, Bart., Henry Berens and Henry Lewis Wickham, Esqrs., as Commissioners, with full powers to inquire into the Excise establishment, the amount and value of work performed, and to examine into the whole system of the management and collection of the revenue in all its branches. The duties were so various and oppressive, the laws so numerous and intricate, and the machinery so complicated and cumbrous, that this inquiry took three years before it was completed. The work was done with a thoroughness that left nothing to be desired. No less than twenty exhaustive reports were laid before Parliament. The ponderous Excise machine was taken to pieces bit by bit, and minutely examined by the most masterly experts of the day. The anticipations of the Board of Treasury were realised in the revelation of worn out, rusty, and obsolete parts. The structural changes caused through the action of legislators for almost two centuries past, had ultimately resulted in the production of a pattern that was as complex and imperfect as it was antiquated and unwieldy. The work attempted was too vast to be done efficiently, and a great deal of it was useless and injurious to trade. Nothing less than a reconstruction on modern lines with efficient checks was needed, if Excise affairs were to work smoothly and gain the confidence of Parliament and the public. Before the Commissioners of Inquiry had done their work, the duties on starch, stone-bottles, and sweets were abolished; and the surveys on tea dealers, wine dealers and brewers were modified, resulting in a reduction of nearly 300 officers and a saving of £28,000. The cost of collection was then nearly seven per cent. It is needless to add that retrenchment was one of the cardinal points emphasised by the Commissioners. Sir Henry Parnell not only pulled down but also built up. Suggested methods of reconstruction, improvement, and reform poured in with each report. The result of his patient and painstaking inquiries, conjoined with great natural ability, led to the enunciation of economic principles that in the majority of cases have since become the basis of fiscal laws. His voluminous and

lucid reports are still the text books of finance ministers, who have, time and again, testified to the general soundness of his judgment and to the great value of his work. The inquiry into the administration and regulations governing the tobacco trade took place in 1833. The Excise system of daily accounts of sales, permits and surveys, like that of tea and wine, was finally adjudged to have failed in preventing smuggling and adulteration, and a total abolition of the surveys was recommended. The view of the Commissioners on the adulteration question appears to be an extraordinary one, and in marked contrast to the general soundness of their views. "The system of Permit and Survey, as with respect to tea and wine, has been applied to prevent the adulteration of tobacco, and it is defended on the grounds of its having that effect. . . . One of the Commissioners of Excise, Sir John Mortlock, mentions in his evidence, among his reasons for thinking the permit and stocking system of inestimable value, the protection it affords the consumer of tobacco and snuff from an adulteration with walnut, sycamore, cabbage, or other leaves. With regard to the value of this protection to the consumer of tobacco, we feel that we cannot add anything to what we have already said in our First Report, on the general question of the expediency of legislative interference, in attempting to protect individuals from the consequences of their own improvidence. We shall therefore do no more than refer your Lordships to our remarks on the policy of attempting to prevent the adulteration of tea by means of 'Permits and Surveys.'" This view of the Commissioners was so conflicting with former administrative principles, and its effect so far-reaching that it is important to advert to this First Report. "On referring to the examination of the Commissioners of Excise it will be observed that they lay great stress on the effect which they suppose the system of Permits and Surveys has on preventing the adulteration of tea. But on a full consideration of the evidence, we much doubt whether it can be productive of any such result. The Excise officer in taking an account of the stock of a dealer is required to ascertain the quantity of tea received and sold by the dealer, and to see that green tea is not mixed with black, but it is no part of his duty to examine the quality of tea, and if he were called on to do so in all probability from his not being acquainted with the trade, he would be incompetent to judge whether it was pure or adulterated. . . . Before we dismiss

the question of adulteration, we must express a very strong doubt of the soundness of the principle which admits of legislative interference for the purpose of preventing that practice. It might be sufficient to refer to experience as to the results of all the numerous enactments framed with this view to show the general inefficacy of such a mode of prevention. But we are anxious to state our opinion more broadly, that any enactment with such an object is a departure from the proper province of legislation. Everyone, we conceive, enjoys not only a right to import any foreign commodity that he may think proper, but to dispose of it also as he pleases after it is imported; and we are of opinion that both these rights ought to remain free from restriction or interference, until some sufficient reason on grounds of public policy can be given for doing anything to disturb them. The necessity of imposing duties on foreign productions, to provide a revenue for the public service, justifies interference with the general right of importation; but the condition required of the importer — namely, the payment of the duty being once fulfilled, it appears to us that there is no further necessity for imposing any other restriction on his absolute right of dominion over the article imported. If in the exercise of this right he should be led to injure the quality of his article by adulteration, with the fraudulent view of imposing upon a purchaser a deteriorated for a genuine article, the injury thus inflicted is one to which purchasers of all articles requiring the exercise of skill or judgment in their selection, are equally liable, and it is one against which they should be left to seek for protection in their own resources; and we would add that any attempt to substitute protection by penalties on adulteration, whilst, as we have already stated, experience has shown that such attempts have been in a great degree inoperative for their professed object, must have the effect of diminishing that reliance on themselves which individuals should exercise for their own security. It is scarcely necessary to observe that in alluding to the adulteration of the articles of consumption, we do not refer to the use of ingredients dangerous to life or health, as such a practice is obviously a matter of criminal cognizance, and the subject of a distinct branch of law.”

A more one-sided statement probably could not be imagined. Had the Commissioners been holding a brief on behalf of the adulterator, they could hardly have presented a stronger case. From the consumer's point of

view, the assumption of an ability, to protect himself from the deceptive arts of the fraudulent, was open to grave dispute. The tendency of modern legislation, as for example the Food and Drugs Act and the Merchandise Marks Act, is decidedly opposed to the policy of non-intervention. From the revenue point of view, the Commissioners did not seem to realise the fact that the substitution of the fictitious article for the real, could lead to a diminished consumption of the latter with a consequent material diminution of revenue. The falacy of this *laissez faire* policy was soon to be exploded, however, in its application to tobacco. The new idea was not welcomed by the Commissioners of Excise. They appeared to have mistrusted it. The tobacco revenue was too important to experiment with, and although various surveys and inspections were relaxed, those on tobacco were maintained. The dictum of the Commissioners of Inquiry created a fresh and powerful obstacle to contend with, whilst at the same time it formed a direct encouragement of the adulterator. It has been stated that water slightly coloured was allowed to be added to tobacco and snuff. Under cover of this permission, some manufacturers were adding molasses, treacle, and sugar. The occasion was convenient for convincing the trade that the Board of Excise was determined to enforce the law, and in the spring of 1835, a General Order was issued which interdicted the use of these unlawful ingredients. In consequence, discontent at the continuance of the existing regulations began to gather force, and clamours for their abolition were heard from all sides. The trade felt strongly, after the Parnell report, that the vexatious and restrictive laws had oppressed them long enough. The theory respecting the non-intervention of the State in regard to adulteration captivated them. The hope of a reduction of duty grew stronger, and a period of great restlessness set in. The spirit of inquiry had developed a spirit of change. The grievances of the trade were brought before Parliament, but the ministry under Lord Melbourne hesitated to interfere with tobacco, as it was an increasing source of revenue. The cost of the expedition to Afghanistan, and the war with China in 1839, forced the Government in the following year to impose an extra five per cent. on all licence duties, and all hopes of a reduction of the tobacco duty died away. Determined to get something, the attention of the trade was directed to the abolition of the Adulteration Clauses of the Excise laws, and strong complaints arose of under-

selling due to the introduction of illegal ingredients. The honest trader was alleged to be at the mercy of the adulterator, and petitions flowed in to the House of Commons. The manufacturers at last induced Mr Baring, the Chancellor of the Exchequer, to stir in the matter. "What will you have me to do?" said the Chancellor to the members of a deputation. "Will you have the permit and survey system made more stringent or repealed altogether?" The answer was obvious. The Excise system was to go. The prospect of freedom was hailed with the liveliest satisfaction by the trade. Henceforth the adulterator was to be beaten on his own ground, whilst the reduced price of the impure article was to seriously diminish the profits of the smuggler. At the Excise Office the wisdom of the step was seriously doubted, but the Parnell Commission had placed the department under a cloud and its views bore little or no weight. To the humble Excise officer, his prospects on the accession of Her Gracious Majesty were anything but bright. His department was undergoing a revolutionary change. The abolition of the tobacco survey seemed to be the last straw, and with it came further reductions, "droppings," and wholesale re-schemings. In giving its assent to the abolition of the permit and survey system, the government did not foresee the fiscal loss involved through diminished consumption, and the payment of drawback on the impure article. The Customs had long been contending with the exporters of sophisticated tobacco. The withdrawal of control from the home manufacturers, and the permission accorded to use sweetening and other soluble substances, created powerful obstacles in detecting the spurious articles. Like the Excise, the Customs had recourse to professional chemists, but notwithstanding every effort made to detect illegal ingredients, drawback was being paid on large exportations of tobacco and sugar. In the summer of 1840, the Excise survey on tobacco was discontinued by the 3 and 4 Vic., Cap. 18, known as The Mixing Act. It permitted anything to be added to tobacco except the leaves of trees, plants, and herbs. The enactment may be said to have been the adulterator's triumph. Occasional visits by the officer were enjoined to be made once in ten days for general inspection, and to take up the permits that accompanied the leaf tobacco. The manufacturers, left to themselves, began to use various ingredients, but principally saccharine matter. Prices were reduced, and as competition set in, more sweetening was added, until in

some cases the shag and roll sold were more in the nature of confectionery than tobacco. The proportion of sugar, honey, molasses, treacle, liquorice, salt, nitre, &c., used, ranged from five to sixty per cent. Even the dealers could not refrain from improving on the manufacturers' finished product. One of them subsequently, was honest enough to explain the "modus operandi," and as it is both interesting and instructive, it is worth while to quote his words:—

"Many dealers adulterate by having a cask of dry shag from the manufacturer, and then sluicing that all through with treacle and water, and then making it hot by means of a plate heated with charcoal, and incorporating treacle and sugar with the tobacco. That was done at a period when no manufacturer in London ever suspected that such a thing was done."

Truly, The Mixing Act may be said to have educated the tobacco trade in adulteration. No complaints were heard at this period, the manufacturers and dealers being satisfied with the new order of things. In the autumn of 1841, Sir Robert Peel came into office, and Mr Goulburn, the new Chancellor of the Exchequer, began to view with alarm the falling receipts from tobacco. He distrusted that Adulteration Theory. The falling off might, however, have been due to the depressed condition at that time of the working classes, but further consideration increased the Chancellor's distrust. He was paying the adulterator a drawback of 3s. a lb. on his confectionary tobacco. This robbery of the revenue at both ends, decided the Chancellor to stop the "evil practice." The average import in the two adulterating years was 1,442,140 lbs. less than the average of the two preceding years, or a deficiency equal to six per cent. On the 10th of August, 1842, The Pure Tobacco Act (5 and 6 Vict., Cap. 93) was passed, strongly opposed by members of the tobacco trade. This law restricted the manufacturer to the use of tobacco and water only. In the manufacture of snuff it permitted the use of alkaline salts, with lime water in addition to Welsh and Irish snuffs. It further allowed the scenting of snuff, and the use of oil in making up roll tobacco. Any tobacco and snuff "which on examination shall be found to contain any other material, liquid, substance, matter, or thing, shall be forfeited," and £200 besides. Likewise any sugar, honey, leaves, etc., found on entered premises, and any imitations of tobacco or snuff were forfeitable. Officers

were empowered to sample "at any time they shall see fit." The Act brought a sweeping reform, and the manufacturers strongly complained to the Chancellor of the Exchequer of its revolutionary clauses. They alleged that from time immemorial many articles were allowed to be used to give colour and flavour to tobacco and snuff, without the least imputation of their having been used as adulterants. Moreover, "adulterated goods cannot be detected." "Our hope," said a manufacturer, "in the efficiency of the present law, is dependent upon the power of analysis to detect adulteration. Without that, we feel that the present law is as inefficient as any preceding one."

The passing of The Pure Tobacco Act brought the Commissioners of Excise face to face with the need for scientific aid. The necessity of the hour brought the man. To the great honour of the department, George Phillips, an Excise officer, came forth with his microscope and crucible, and commenced to trace out the adulterator. In this way the Inland Revenue Laboratory was originated. By a General Order, officers were enjoined to send to the chief officer doubtful samples of tobacco and snuff to be analysed. The chemical aid of Mr. Richard Phillips, chemist and curator to the Museum of Economic Geology, and of Mr. T. Graham, Professor of Chemistry in the University College, was also requisitioned, both gentlemen having been formerly engaged by the Board to detect adulteration. Most members of the tobacco trade were strongly of opinion that adulteration up to five per cent. could not be detected by analysis, and they laughed at the idea of the Excise chemist detecting sugar in tobacco. The laughter of some, however, quickly died away. Visits of inspection were made to the manufactories throughout the United Kingdom. Before the year expired, considerable seizures took place, convictions were obtained, and 30,000 lbs. of adulterated tobacco were seized in the counties of Lancashire and Yorkshire alone. A glance at the ingredients used at this period reveals sugar, ranging from one to twenty-five per cent., rhubarb, hop, and oak leaves, but no cabbage. Earths and mineral matter of various kinds were used, and in one factory no less than a ton of sand was seized. Many retailers were convicted for selling the sophisticated article, a result which greatly pleased the law-abiding portion of the trade. In the beginning of the next year, 1843, the manufacturers in London, doubting the power of the Excise to detect adulteration, proposed

to the Board to send specimens of pure and adulterated tobacco, that the Excise might convince the manufacturers of the power it had of detecting adulteration. The proposal was apparently fair and well meant, but the Board deemed it impolitic to accept the offer. The manufacturers then forwarded the samples to a recognised analyst, with a view to report on their purity. He, however, stated that he found it difficult to analyse them, and considered analysis to be a doubtful test on which to convict any man. In the spring of the same year the Board resolved upon taking a further step with a view to combat the evil of adulteration. A daily survey was instituted, and additional convictions were secured in consequence. Sales now became restricted to pure tobacco, which caused prices to rise, and the temptation to the smuggler increased accordingly. Unfortunately, the vigilance and distribution of the Coastguard at this time were not altogether effective, and although large seizures were made, considerable quantities of smuggled leaf tobacco found their way into manufacturers' stocks. Prices gradually fell, and loud and general complaints were made by the trade of the prevalence of smuggling and adulteration. It was repeatedly alleged that nothing but a considerable reduction of the duty would remedy matters. Once more agitation became rife, and petitions flowed in to the House of Commons. Finally, on the 11th of March, 1844, a Select Committee was appointed to examine into the present state of the tobacco trade, with a view to remedy the evils complained of, and, without impairing the revenue, to promote the general interests of the trade. Mr. Joseph Hume was appointed chairman. The Committee sat for over five months, and received evidence from all classes directly and indirectly connected with the tobacco trade. Even smugglers were examined. Heads of the Excise Customs, and Coastguard Departments attended and gave evidence, and the aid of scientists of known reputation was also requisitioned. On wading through the mass of evidence, it is difficult to escape the conclusion that a portion of the Committee was prejudiced in favour of a reduction of duty as a panacea for all the evils complained of. Its view on the adulteration question is a case in point. In order to satisfy itself that the Board of Excise possessed the power of detecting adulterants, the Committee caused twelve samples of tobacco to be prepared. These were submitted to the Board to be examined by them and reported upon. A joint analysis of each sample was made by

Mr. Phillips and Professor Graham, and the result laid before the Committee. The view taken by the "reduction-of-duty" party was as follows:—"Your Committee were not satisfied with the report of that analysis, which is chiefly of a negative character, the object of the chemists of the Excise being to detect any foreign or extraneous matter (not tobacco) that might be in the mixture, and in several of the samples they have been successful. . . . Whether an invariable test exists in the power and direction of the Board of Excise to detect adulteration, and to make such detections and proceedings the ground for criminal proceedings against any manufacturer or dealer remains to be proved. The honest trader ought, however, to be protected, and by concurring testimony the best and simplest remedy would be a reduction of the duty to 1s. per pound." On the other hand, the view expressed by the remainder of the Committee, which included Mr. Goulburn, the Chancellor of the Exchequer, was as follows:—"Your Committee proceed now to consider the means of detecting adulteration, and it is necessary to direct the attention of the House especially to this, that practically in order that the Excise may deal with any case, it is not necessary for them by any process to discover every substance with which tobacco may be adulterated, but that if one substance which is not tobacco can with certainty be detected it is sufficient for that case. It appears to your Committee that when a sample of the original leaf can be obtained, in most instances by a comparative analysis of the adulterated article and the original leaf, the fraud can be detected, and that it is very difficult to mix vegetable matter with tobacco, so that such mixture shall not be discoverable by the aid of the microscope. . . . Your Committee, in conclusion, though they regret that the honest manufacturer should suffer from fraud, must express their opinion that the reduction of duty to 1s. would not afford a remedy for the evil." The proposed report embodying this latter view was put to the Committee, and carried by a majority of two, as was also a resolution stating that, "no reduction of duty sufficient to prevent or materially diminish smuggling or adulteration, could be effected without a loss of revenue so large as to involve the most serious financial consequences." In the end, seeing the impracticability of advising the House of Commons upon the subject referred to them, the Committee dissolved. This lame and inconclusive result was a bitter disappointment to the members of the tobacco

trade, who were led to believe that something practical would result from the labours of the Committee. They naturally sided with the "reduction-of-duty" party in their opinions as to the uncertainty of chemical analysis in revealing adulteration, and believed the official chemists to be utterly incompetent to protect them from the fraudulent trader. In the specially prepared samples handed over by the Committee to the Excise analysts to report upon, many of the added ingredients had escaped detection. Mr. Phillips, subsequently, before another Parliamentary Committee in 1855, explained how he had failed: "We could have detected them then, but we were placed in very difficult circumstances. Mr. Hume was the Chairman of that Committee. We protested against the mode in which we were to undertake the examination; we said it was an unfair test of chemistry to send samples of tobacco without our having any standard to fall back upon, and then to lay our shortcomings upon the science of chemistry — the tobacco might have been adulterated with the constituents of the tobacco plant itself. Mr. Hume said he could see no use in our having standards, and we were refused them, therefore we undertook the examination under those circumstances and did the best we could." The members of the tobacco trade were nothing if they were not fighting men. They did not intend that matters should be left where the Select Committee had left them, and the question of the incompetency of the official analysts was too convenient a peg to be thrown away. Accordingly, in February, 1845, a memorial went to the Treasury complaining of a want of proper protection from the fraudulent trader, and urging the remedy, viz.—a reduction of duty. Nothing resulted from this petition except, perhaps, a greater activity by way of prosecutions on the part of the Board of Excise to repress adulteration. The tobacco manufacturers viewed with great disfavour and suspicion the chemical evidence on which these prosecutions were founded. They believed the Excise chemists were simply masqueraders "asserting a scientific knowledge which they do not possess," and that the manufacturers were being victimised by them. They determined to expose this "spurious chemistry." The principle attack was on the question of the presence of fermentable sugar, natural to the tobacco leaf. Before the Select Committee on the 7th of June, 1844, Professor Graham was asked: "Is there any saccharine matter in tobacco?" and he replied: "No,

at least, none appreciable," and added that he would consider that extraneous saccharine matter had been introduced if he discovered one half per cent. of sugar in tobacco. On the 18th of June, 1844, Mr George Phillips was asked: "Are you perfectly satisfied from your own experience that genuine tobacco does not contain any saccharine matter?" "Perfectly," was the reply. "Do you consider that the production of alcohol from tobacco is conclusive as to adulteration of tobacco with sugar?" "I do." To combat these statements and to prove that "the assumptions on which the Excise agents have been founding criminal prosecutions were false," the manufacturers employed four eminent chemists of the day, viz.: Messrs. Brande, Cooper, Herepath, and Ure, to analyse some leaf tobacco. Their results showed the presence of natural fermentable sugar in tobacco ranging in quantity from .75 to 2.06 per cent. Armed with these facts, another memorial was sent to the Treasury on the 8th of December, 1845, and an interview with Sir Robert Peel, the First Lord of the Treasury, was urgently requested. This was granted to the tobacco manufacturers on the following day. At this meeting the bad state of the trade was fully discussed. Smuggling and adulteration were alleged to be rife and the honest manufacturer utterly unprotected. The laws affecting the trade were reviewed, and strong complaints made as to the manner of administering them by the Board of Excise. Pointed reference was made to the "indiscriminate prosecutions of the honest and fraudulent, resulting from the adoption of a spurious chemistry," and the great injustice consequent upon it. The cause of the evils of smuggling and adulteration was attributed to the high duty, and the interviewers expressed their conviction that no effectual relief could be afforded to the tobacco trade without an appreciable reduction of duty. The reply of Sir Robert is not on record, but it is certain that no hope of a reduction of the tax was held out to the deputation. If, however, they were disappointed in not winning Sir Robert to their point of view, yet they held strong hopes that the result of that day's interview would effect their purpose. They believed that they had delivered such a blow at the administration of the Excise Board as to cause a complete breakdown of the means employed for the prevention and detection of adulteration, and a paralysis of the powers of the Board. The manufacturers had certainly scored, but not to the extent supposed by them. The number

of prosecutions against manufacturers and dealers for possessing sweetened tobacco dropped the following year down to two (Parliamentary Return, 29th January, 1847) thus:—

In the year ending 5th January, 1845	- -	35
„ 5th „ 1846	- -	54
„ 5th „ 1847	- -	2

The action of the manufacturers was educational to the Excise administrators, but it by no means damped their efforts. It taught the need of more extended observation, and the exercise of greater caution and circumspection in the future. Shortly afterwards, Sir Robert Peel began to reduce many import duties, and the hopes of those interested in the reduction of the tobacco duty rose very high. When, however, it was realised that tobacco, while mentioned as “of first-rate importance,” was not included in the scheme of revised import duties, the disappointment of the members of the tobacco trade was intense. Almost immediately a memorial from the manufacturers was sent in to Sir Robert Peel, expressing deep dissatisfaction and urging a renewed consideration of the tobacco import duty. No practical good resulted from this petition, but a feeling of discontent and unrest permeated the whole trade. Unfortunately, this feeling of dissatisfaction was aggravated by a prosecution on the part of the Board of Excise against a firm of tobacco manufacturers in Bristol, for an alleged infringement of one of the Adulteration Acts, which resulted in a verdict of “not guilty.” A fresh memorial, dated March, 1846, to the First Lord of the Treasury, was sent in from the same representative members of the trade, drawing attention to the harassing system pursued by the Excise, and the oppressive character of the existing laws. Again, complaint was made of the honest manufacturers being “confessedly unprotected against the fraudulent,” and they begged for the destruction of such evils by a reduction of the duty on leaf tobacco to 1s. per pound. This petition met the same fate as the previous one. The failure of the harvest in England and of the potato crop in Ireland, rendered the time unpropitious for further agitation for the reduction of duty, but the hope of an ultimate revision remained. That hope was sustained by the introduction of the policy of Free Trade by the Whig Ministry of Lord John Russell in the summer of 1846. Active agitation for a reduction of duty, however, began to decline. From time to time leading manufacturers

pressed forward their claims before M.P.'s at every conceivable opportunity; but by 1848 even the heads of the Financial Reform Movement (Mr. Cobden, etc.) gave up all idea of interfering with this large and important source of revenue. The distrust in the ability of the Board of Excise to protect the trade from sophistication continued, and led to the formation of a society in 1851, by the tobacco manufacturers of Glasgow, having for its object the detection and exposure of attempts to adulterate tobacco and snuff.

The next decade was remarkable for the absorbing attention which was paid to the question of adulteration. The public woke up, as it were, from a long sleep, and discovered to its consternation that the sophisticator had been tampering for years past with the purity of its food and drink. A paper on the adulteration of coffee was read by Arthur Hill Hassall, M.D., before the Botanical Society of London, in 1850, and it at once attracted considerable attention, particularly from the editor of the "Lancet" newspaper. The latter appointed an Analytical Sanitary Commission of which Dr. Hassall was chief analyst, and for the next four years reports were published on no less than forty-six different varieties of food, drink, and other articles, including tobacco and snuff. The evidence adduced of a wide-spread and pernicious adulteration profoundly stirred the public conscience. Meetings were held in various centres with a view to combat the evil. A Select Committee on Public Houses embodied in its report to the House of Commons a recommendation that a Parliamentary inquiry be held, and on the 26th June, 1855, a Select Committee was appointed with that object in view. In the meantime, Dr. Hassall published a work on "Food and its Adulterations," and found that manufactured cut tobacco purchased by him at various retail shops was "not adulterated with any foreign leaf or with any insoluble or organic extraneous substance of any description other than with sugar or some other saccharine matter, which there is good reason to believe was present in several instances." No adulteration likewise could be found in cigars, except some cheroots—consisting of hay, purchased from a hawker in Whitechapel—even the cabbage leaf was not there. The Doctor added that these results were assuredly very different from those which might have been anticipated. With regard to snuff, however, he told a different tale: "The article snuff is subject to a very large amount of adulteration, and that of a kind which is not only detrimental to the Revenue

but exceedingly injurious to health." This snuff report was followed by a diatribe against the Excise authorities, particularly their analysts; and by a characteristic panegyric upon himself. Up to the time of the appearance of Hassall's report in the "Lancet" at the end of 1853, these Excise Analysts, "who were by no means up to their work," had been continuously engaged year after year in bringing to light not only all the sensational discoveries made by the worthy Doctor, but many others. The parliamentary returns for the year 1853 show that the adulterants found in tobacco were sugar, mixtures of sugar with lime and alum, starch, and malt combings; whilst in the case of snuff a £25 penalty was paid by an offender for adulterating with chromate of lead, and a seizure was made of half a ton of snuff containing 5 to 50 per cent. of peat moss. Apart, however, from the exaggerations and other imperfections of "Food and its Adulterations," it contained useful and valuable information, and proved its author to be an able investigator.

The Select Committee of 1855 examined a great number of witnesses, including men of high scientific attainments as well as those who had great practical knowledge of the various subjects investigated. It reported that adulteration widely prevailed in our food, drink, and drugs, and suggested that its prevention might be accomplished by municipal authorities adopting a system similar to that used by the Board of Inland Revenue. The unrestricted sale of poisons was reported to be a crying evil, demanding the pressing attention of the Legislature. It is interesting to read through the evidence of Mr. Phillips, now styled "the chief officer of the Chemical Department," and to note the progress and development of the idea of the Excise Board of calling in the aid of science to assist it in its administrative functions. The Excise Laboratory now consisted of six chemically trained officers. A certain number of students were sent periodically to the University College, receiving either two or three years' education there, and then being placed under Mr. Phillips for instruction. Subsequently they were trained under the guidance of their older and more experienced colleagues, and visited the different traders, noting the appearance and characteristics of adulterated and genuine articles. In this way an endeavour was made to give them a practical knowledge of that which they had to attend to. Already 60 or 70 trained chemists had been educated in this manner by the Board of Inland

Revenue, and were stationed at various places where their services could be most usefully employed. In addition to tobacco and snuff, such articles as beer, pepper, coffee, chicory, tea, soap, hops, spirits, wines, and vinegar, were examined, and such was the reliance placed on the staff that a variety of things were sent from the Customs, Ordnance, and other government departments to be examined. This progress in 13 years testifies to the assiduity and ability of the analysts, and to the credit and judgment of the Board of Inland Revenue in originating the idea of an Excise Laboratory. A matter of some interest to the tobacco trade occurred in the summer of 1856 in the transfer of the coastguard service from the control of the Customs to that of the Admiralty department, a movement that resulted in increased efficiency in coping with the smuggler. A paper on Snuff Poisoning read before the British Association this year sustained the public interest in the question of adulteration, and a second edition of Hassall's "Food and its Adulterations" in the following year, indicated the attention still paid to this important subject.

In the year 1857, the Board of Inland Revenue for the first time published an annual report. Not the least interesting article in their subsequent yearly productions was the lucid and attractive report of Mr. Phillips, the Principal of the Laboratory. It was the oasis in the wilderness of figures. The work done and to be done, the adulteration and other frauds discovered, the investigations undertaken, and difficulties surmounted were all told in simple yet forcible language, that convinced the public of the efficiency and utility of the Excise Laboratory and secured confidence and support. That confidence was shown subsequently when the staff of the Laboratory rose to the proud and enviable distinction of being the referees in all disputed cases under the Food and Drugs Act of 1875. Unfortunately, there has been a marked tendency of late years to curtail the Laboratory's annual report, and it is greatly to be regretted that within the last two or three years the only published report has been narrowed down to a page of dry figures, and practically choked amongst the voluminous statistics of the Board.

In 1858, the Board resolved to give a certain number of officers a chemical education in their own Laboratory instead of sending them, as formerly, to University College, London. The result of this new and important departure is best told in Mr. Phillips' own words: "In October, 1858,

nine officers commenced a systematic course of chemical instruction under my superintendence, and until June, 1859, when the Laboratory was removed to its present commodious rooms in Somerset House, their progress was, to a considerable extent, retarded by the want of accommodation. Considering this disadvantage, and likewise a far greater, but also remediable one, arising from a want of experience in imparting instruction, I am naturally much gratified at the result of the severe and impartial examination to which the students were subjected in December last. This satisfactory result is highly commendatory to the students, and renders it unnecessary for me to add one word in their praise." It will probably be of interest to Laboratory men to give the names of this first batch of students. They were—Messrs. Scott, Jackson, Cox, Steele, Stephens, Wadsworth, Anderson, Clarkson, and Warren. The only one of this batch who is up and doing in the service to-day is our respected Chief Inspector, Mr. John Steele; the remainder are either retired or gone to their last account *Tempus fugit et nunquam revertitur*.

In 1858 Mr. Henry P. Prescott, of the Inland Revenue Department, published a useful scientific work on "Tobacco and its Adulterations." The first book of its kind, it was written with a view to assist his colleagues in acquiring a knowledge of the characters of tobacco and to enable them to detect its adulterations. The book contained many beautiful plates, and proved its author to be a great student of botany and microscopy. The work, however, was probably too advanced for the majority of the surveying officers. Delicate manipulation, technical skill, and patient investigation were involved in the use of the microscope, to say nothing of its cost. With the question of adulteration brought so prominently before the public in the decade 1850-60, it was naturally to be expected that additional efforts would be made by the Board of Inland Revenue to detect and suppress the sophistication of articles, over the manufacture of which they exercised supervision. Snuff especially came in for increased attention. Up to 1856 the practice of adulterating it was very prevalent, particularly in Ireland, no less than 52 per cent. of the samples examined in that year being illicit. This was due to the springing up of several secret manufactories for the preparation of spurious snuff, which permeated the whole of Ireland and had begun to find its way into England. Before the close of 1860 the percentage had declined to 9. In the case of tobacco, Mr.

Phillips was able to report that "adulteration is now seldom attempted." The list of discovered ingredients, however, at this time was long enough to warrant the belief that when the tobacco manufacturers did attempt to adulterate, it was no "half measures" with them. One striking instance was a case of "Roll" consisting chiefly of cabbage leaves, the outside covering only being tobacco. The end of 1860 was appropriately closed by a legislative enactment on the subject of adulteration in general. The Adulteration of Food Act of 1860, imposed penalties upon sellers of any article of food or drink which contained any ingredients injurious to health. The American War of Secession in 1861, by its interference with the supply of Virginian tobacco, reduced the manufacturers to obtain substitutes from Japan, China, and other parts, and scents were resorted to for the purpose of disguising the flavour of the inferior qualities. The Virginia tobacco has never since ousted its rivals, and the "Substitutes" are still with us. The year 1863 was a memorable one to the tobacco trade. Mr. Gladstone, then Chancellor of the Exchequer in the Ministry of Lord Palmerston, introduced a great and comprehensive measure of reform in the tobacco duties and laws. He introduced a Bill under which the home manufacturers could make sweetened tobacco known as "Cavendish and Negrohead," in bond, a privilege hitherto denied them. He proposed the adjustment of the import duties on manufactured articles, notably cigars, and laid down a scientific basis establishing the amount of drawback payable on the export of tobacco and snuff. The Bill became the Manufactured Tobacco Act of 1863. The effect of its various provisions will be discussed in this work under such articles as "The Cigar," "Offal Snuff," "Cavendish and Negrohead."

By this time it had become manifest to the majority of the members of the tobacco trade that the adulterator was having a bad time of it. The official net was slowly but surely closing round him. Baffled in one direction he would try in another, only to be again foiled and forced to seek out other means of fraud. Nowhere was this ingenuity displayed more strikingly than in Ireland. Here the pursuit led to a change of tactics on his part. He discovered a loophole in the official net and freely made use of it. The Act permitted lime-water to be used in "Irish" and "Welsh" snuffs, but laid down no limit as to the quantity to be used. He abused the permission by using practically a lime paste. To increase the titillating effect of his

snuff, quantities of fine sand also were introduced, under the plea that such had been imported accompanying the leaf, and had paid duty as tobacco. Lest the snuff might still be lacking in sternutatory effect an extra dose of alkaline salts was added, and the whole mixture was then dried. This practice went on unchecked for years. The consumer evidently preferred fiery properties in his "High Dried," and appreciated its pungency and flavour. For seven years Mr Phillips annually complained of the defect in the Act, and at the end of that time the 30 and 31 Vict., C. 90 was passed, which restricted the use of lime-water to within very narrow limits (see article on "Snuff"). Mr. Phillips would have preferred the total abolition of the use of lime-water, but the Board hesitated to recommend such a radical step as this, and considered it desirable to ascertain the feeling of the trade on the matter. A few specially interested in the question objected to the abolition of its use, on the ground that it was essential for a particular class of snuffs. Under these circumstances a limit was fixed instead. From this period onwards, it is characteristic that the form in which adulteration was carried on was by taking advantage of concessions allowed in Tobacco Acts. The abuse of the permission to use lime-water is a case in point. Later on it was alkaline salts, to be succeeded by oil and, subsequently, water. In each case the official curb had to be applied in order to keep those implicated within proper bounds. With regard to alkaline salts the 5 and 6 Vict., C. 93, s. 1, permitted their use in snuff, but did not define them nor fix a limit as to the quantity to be used. Directly the use of lime-water was restricted, a rush to these alkaline substances was made. In the following year quantities of carbonate of soda ranging from 33 to 57 per cent. in weight were found in some snuffs, and caused Mr. Phillips to remark that their presence was "a most flagrant and reprehensible abuse of the law." The whitish appearance imparted to snuff by this excessive "salting" was neutralised by the addition of colouring matter, such as the red oxide of iron. The manufacturers in Ireland still gave a great deal of trouble. Their pertinacity in devising new methods of adulteration was only equalled by the perseverance of the analysts in exposing them. The keen competition existing amongst the traders with its consequent cutting of prices offered great incentives to fraud. From ground acorns and such like, they resorted to rice and starch, and thence to the use of

gum. This latter substance was used for years, the manufacturers being under the impression that it was impossible to discover chemically the difference between the gum of tobacco and gum arabic.

In 1871 an important and striking event occurred. It was no less than the voluntary nestling of the tobacco manufacturers under the wing of the Board. An influential deputation waited upon the latter, and stated that it was the earnest desire of the trade that the law as regards adulteration should be strictly enforced, and that every person found contravening the regulations should be exposed by public prosecution and severely fined. It is not difficult to discover the reason of this remarkable change of front on the part of the trade towards the Excise. It was due to the recognised efficiency and skill of the trained analysts of the Board. Formerly despised and held up to obloquy and scorn, they had by sheer merit won the confidence of sister departments, and the acknowledgments of their scientific attainments from the public at large. The deputation of manufacturers, in particular, emphasised the public reliance placed on the chemical staff, and the presence of the former that day in the Board Room asking for protection, and undertaking in future to co-operate with the Excise officers, may be said to have been a great moral victory for the Board. Nor were the latter slow to realise the full significance of this interview. In response to the manifestation of unanimity and good will, a General Order, dated 12th August, 1871, was at once issued, directing that every tobacco manufacturer be warned that the Board intended to give the fullest effect to the expressed wishes of the trade. It recapitulated the leading provisions of the Adulteration Acts. With a view to detect transgressors, greater vigilance on the part of the surveying officer was enjoined, and a return visit ordered to be made to each factory in residence on the same day once a fortnight. These official visits were to be made at hours varying from early in the morning until late in the evening, so as to be unexpected by the trader. A copy of this Order was given to every tobacco manufacturer, and thus full evidence was given to the trade of the determination of the Board of Inland Revenue to carry out the wishes expressed by the deputation. Perhaps no more fitting event could have marked the sunset of the official life of Mr. Phillips than this one of converting enemies into friends. In the spring of 1874 he retired from active service, honoured

with the affection of his colleagues, and accompanied by the best wishes of all. Even the Treasury relaxed its purse strings on his behalf. In a Treasury minute, dated 2nd May, 1874, a just tribute was paid to his marked abilities and unqualified success. Like the proverbial grain of mustard seed, he had seen the staff of the Laboratory develop from a single individual, himself, into seventeen trained chemists, consisting of Principal, Deputy-Principal, and fifteen assistants. The work now undertaken consisted not only of the analysis of articles proper to his own department, but included those of five sister departments of the Crown as well as miscellaneous samples too numerous to mention.* The mantle of Mr. Phillips fell upon the shoulders of his deputy, Mr. afterwards Dr. James Bell, who carried out the progressive policy initiated by his predecessor—that of increasing the high status of the Excise Laboratory and extending its sphere of work at every opportunity.

In the meantime, a growing desire on the part of the public to amplify the original Food and Drugs Act of 1860, led to the enactment of the Adulteration of Food Act, 1872, whereby more stringent provisions were made against perpetrators of fraud in general. Under this later Act, analysts were appointed to examine all articles of food, drink, and drugs. The Statute did much good, but owing to the want of a clear understanding as to what *did* and what *did not* constitute adulteration, and, in some instances, in consequence of conflicting decisions and inexperience of the analysts, cases of undoubted hardship and injury occurred. The need of amendment led to the appointment of a Select Committee of the House of Commons in 1874, before which Mr. James Bell, the new Principal, gave evidence. The subject of the adulteration of tobacco was touched upon, amongst others, in an illustrative sense, the Committee being desirous to find out what constituted "adulteration" and what did not. Mr Bell was of opinion that "accidental impurities," as for example sand in tobacco, should not be considered adulterations; but, he added, "it requires a very considerable amount of experience and sound judgment to determine what is an accidental impurity." Another question was asked him as to whether he considered Cavendish tobacco to be adulterated, and his reply in effect was that only under certain statutory conditions was it

* From minutes of evidence of Mr. Bell before the Select Committee on Adulteration of Food Act, 1872, 14th May, 1874.

allowed to pass into home consumption, otherwise it was prohibited. In the report of this Committee there was a suggestion to establish some court of appeal to settle disputed points when the evidence of chemists disagreed, and it indicated the staff of the Somerset House Laboratory as the referees, whose decision might be regarded as final. The following year the Sale of Food and Drugs Act, 1875, was passed, adopting the suggestions laid down by the Select Committee, and making the chemical staff of the Laboratory referees in disputed cases arising under that Act. "During the passage of the Bill through Parliament, the unanimous desire expressed in favour of this Laboratory being made a scientific court of appeal, by the representatives of the various trades affected by its provisions, afforded unmistakable proof of the confidence which the public have gradually acquired in the Board's chemical staff. This gratifying result has evidently been brought about by the impartial and considerate manner in which the Board has at all times administered the revenue laws against the adulteration of dutiable commodities." *

Some of the smaller manufacturers could not be induced to give up wholly the use of gum arabic. Unable to compete with the larger manufacturers in their improved methods, attempts were made to imitate the superior kinds of "Irish Roll," which now had become popular, by adding gum and also colouring matter. In 1877 a rare case of adulteration of cigars occurred. It consisted of dyeing the "wrappers" with a solution of logwood and alkanet root for the alleged purpose of imparting a suitable colour to the tobacco leaf.

The year 1878 brought some unpleasant surprises to the tobacco trade. The government of Lord Beaconsfield wanted money, in order to provide funds for the "vote of credit" during the war between Russia and Turkey. Accordingly, the import duties on tobacco were increased by fourpence per pound (farthing per ounce). On an attempt being made by some retailers to charge the working-man threepence farthing for his ounce of shag, the latter refused to pay more than the time honoured threepence, whilst in other cases the farthing was found to be too inconvenient a coin to trade with. The members of the retail trade thereupon insisted on the manufacturer

* Report of Laboratory 1876.

supplying them with goods at the old prices, and as the latter was also compelled to pay the additional fourpence, he was placed betwixt the hammer and the anvil. Fortunately, at this time the price of leaf was low, and he was better able to meet the demand. To meet future contingencies he purchased inferior leaf, and adopted the stratagem of some publicans and dairymen of resorting to the pump. Thus, by selling an inferior and a wetter article he was enabled to meet the dual demands made by the government and the retailer, and to partly recoup himself at the same time. Another cause of serious apprehension to the trade this year was the legislative clause 41 Vict., C. 15, S. 25., which restricted the use of alkaline salts in the manufacture of snuff, and enumerated those allowed in future to be added. (See article on "Snuff.") These drastic and sudden changes roused the manufacturers to activity. The snuff manufacturers in particular were greatly perturbed at this last Excise restriction. The scientific nomenclature and accuracy contained therein perplexed them. A general feeling of uneasiness and insecurity existed amongst both retailers and manufacturers, lest at any time they should be discovered to have inadvertently exceeded the limits laid down in the Act. A three days' Conference was held in the summer of 1878 for the purpose of considering the tobacco duties, and a whole day was set apart for the snuff manufacturers to discuss the new Excise regulation. Judging by the report of the meetings of the Conference, the only effect it seemed to have upon those interested in the snuff trade was to increase the apprehension felt in regard to this "salt" clause. To allay this disquiet, Mr. Bell, the Principal of the Laboratory, ultimately came to their assistance. He offered to analyse any samples of snuff sent to him by manufacturers who wished to ascertain whether such might be legally sold under the new Act. This offer was eagerly accepted, and in some instances was turned to lucrative account by advertisements, such as the following:—

A. B.'s SNUFF.

QUALITY GUARANTEED BY GOVERNMENT ANALYSIS.

COPY OF CERTIFICATE OF ANALYSIS.

PRICES, &c.

From the question of salts in snuff, the attention of the Board of Inland Revenue was next directed to that of oil in roll. Under the Pure Tobacco Act of 1842 (5 and 6 Vict., C. 93) permission was given to use oil in making up spun or roll tobacco. Nothing but water and oil was allowed to be present in this class of tobacco. The oil not being specified, various kinds were ultimately used, some with the object of increasing the weight, and others the flavour of the roll and the similar article—cake cavendish. As a safeguard to the revenue, the Board deemed it necessary to name the kind allowed to be used. The opportunity was given the trade to state the particular oil preferred, and "Olive oil" was selected, on account of its being non-drying, "fixed," or non-volatile, and not liable to "crack," or decompose at the high temperature of the baking-stove. From section 2 of the 5 and 6 Vict., it is manifest that it was never the intention of the framers of that Act to allow "essential" oil to be used in the manufacture of roll tobacco; but inasmuch as the production of the flavoured cake and roll had been permitted, and its use sanctioned by custom, the Board conceded the use of such scents by law. The new clause of the Customs and Inland Revenue Act of 1879 therefore disallowed all oil "other than essential oil for the purpose of flavouring, and olive oil in the process of spinning and rolling up the tobacco."

The practice of adding excessive quantities of water to tobacco increased. No limit to the quantity that might be present in the shag or roll was laid down, and a great demand sprang up for dry "spongy" classes of inferior leaf, capable of absorbing large quantities of moisture. Such varieties as "Java," which absorb from 40 to 50 per cent. of water, were in special request. The production of such a wet article considerably reduced the clearances of leaf from the Customs Warehouses, and although deputation after deputation from the trade drew the attention of the government to this and other evils ensuing from the increased impost, the "obnoxious 4d." remained. Even in 1881 sufficient time had not been deemed to have elapsed for the government to pronounce whether the fiscal experiment was a failure or not. The manufacturers continued to agitate for the repeal of this 4d., and now and then rumours of a statutory restriction of moisture circulated amongst them, the fear of such probably being father to the thought. If the various meetings and discussions were futile in achieving

the purpose in view, they yet revealed to the members of the trade their strength. The need of combination and co-operation was forced home by this last vexatious increase of duty, and in the spring of 1884 an organising of members took place, and, in addition, a Tobacco Section was formed in connection with the London Chamber of Commerce, for the purpose of protecting the trade. For some years there had been depression in trade, and competition became keener and profits smaller. In 1886 the subject of the saturation of tobacco with water was brought before Parliament by Mr. Macfarlane, M.P., who referred also to the high import duties. No alteration was made, and all hopes of a reduction died away.

A few of the snuff manufacturers could not yet refrain from over seasoning their "High Dried" and "Rappee" with alkaline salts, whilst a fondness for using gum arabic in "Irish Roll" still prevailed in Ireland. These instances, however, were not numerous, and served simply to mark the final innings of a once popular game.

In 1886, with a view to assist the agricultural interest, the government permitted approved persons to make experiments as to whether tobacco could be successfully cultivated in the United Kingdom. The experiments were conducted under special conditions, and were continued for several years, being distributed over twenty-seven counties. About twenty-three acres were planted in 1887. the number of cultivators being fifty-seven. The tobacco produced was rank in flavour and of poor quality, being inferior to the commonest varieties of leaf imported into this country. As duty was charged at the same rate as that on imported tobacco, the cultivation was found to be unprofitable, and has apparently been altogether abandoned.

In 1887, on Budget night, Mr. Goschen, the Chancellor of the Exchequer, announced the repeal of the "obnoxious 4d.," and candidly admitted that its imposition nine years before was an error. The proposed change was warmly welcomed by members of the tobacco trade, who from the first had felt the increased duty to be a mischievous piece of legislation. Besides failing in its object, it had harassed the trade, and resulted in the production of a debased article, with an actual decrease in the consumption per head. This fiscal failure shows that any future alteration of the tobacco duty intended to affect the consumer, will have to be large enough to ensure that the proposed burden or benefit shall undoubtedly fall upon or reach him. It is very doubtful, after this experience, whether legislators

will ever again consider it expedient to increase the tobacco duty. To pay 2½d. in duty out of 3d. charged for an ounce of shag, represents the high-water mark of taxation for tobacco. In the reduction of the duty by the small sum of 4d., the difficulty lay in ensuring that the working man should have the benefit of the decrease by getting a better article for his money. How this was to be done is best told in Mr. Goschen's own words—"The natural moisture of tobacco is from fifteen to seventeen per cent., and it is increased to thirty per cent. in process of manufacture. But now it is often sold containing forty or forty-five per cent. of water. In future, we intend to make it illegal to sell tobacco containing more than thirty-five per cent. of water." The Chancellor hoped by this means, "as in the case of beer, for an increased yield of duty, because more tobacco would be smoked." In one of the discussions which ensued Mr. Gladstone said—"There is no question that the addition of 4d. has led to considerable adulteration of tobacco, using the word 'adulteration' in the approved technical sense—the addition of material which, whether it be good or bad, is legitimately considered as making a factitious and unreal addition to the commodity to which it is added. I suspect it is much easier to repeal the addition than it may be to get rid of the water. For my part I have not any great faith in the operation of the prohibition. If it can be enforced it is good, thoroughly good, but if it cannot be enforced then there only remains the hope that competition will . . . cause a sounder article to be obtained by the consumer." "The officers of Inland Revenue," said Mr. Goschen in reply, "do not entertain any doubt whatever, and I believe the tobacco manufacturers do not entertain any doubt whatever, because I understand they are already suspending the process by which they offered the public a tobacco with a large excess of water, in view of the legislation which is now proposed." During the discussions on this subject the retailers had been quietly reading and thinking over this Moisture Clause. The 3s. 6d. duty had operated injuriously to their trade, especially in the case of the small dealer who dealt chiefly in the loose cheap article for the working classes. As the full bearings of this clause were realised, they began to perceive that, inasmuch as they were to share the responsibility with the manufacturers, it was very possible that they might be made the scape-goat, and suffer for the misdeeds of others. Accordingly, they laid down the "calumet of peace," organised, and started on the "war-path." On the 1st July,

1887, Mr. J. R. Kelly, M.P., moved clauses to protect the retailer, and the Chancellor of the Exchequer, in reply, whilst appreciating the object, added "that there was not the danger the hon. member apprehended and that a retailer had a right of action against a manufacturer." The soothing effects of the former part of this reply were completely neutralised by the ruffling effects produced by the latter. The alarm of the retailers increased. The prospect of endless litigation with the manufacturers was not at all relished. One organised body in particular, the Kent Tobacco Trade Association, opened up a correspondence with the Chancellor of the Exchequer, and prayed for protection against the manufacturers, at the same time assuring the Chancellor that "the practice of watering tobacco after it has left the hands of the manufacturers does not obtain through the trade generally, although in a few cases it may be done." The Board of Inland Revenue were requested by the Chancellor to reply, and the retailers were informed that their stocks would be subject to official inspection, and "that in the event of the detection of any infringement of the law, the Board will take such steps in the matter as the circumstances of the case may require." The position was still unsatisfactory. To many it seemed evident that the retailer was to be the prey of the manufacturer, for, in some cases, as, for instance, with roll tobacco, where the water could not be added by retailers, the latter might be heavily fined and perhaps ruined, under the new Act. Another letter was forwarded from this Association to the Commissioners, pointing out the anomalous position of the retailer and his responsibility. In this letter a novel request was made, which indicated the great anxiety felt upon the question. It asked the Board to appoint some official in each district to whom the tobacconists could submit, for testing, any samples of tobacco which they might suspect to contain an illegal amount of moisture. The reply of the Board was as follows :—

18th July, 1887.

"I am to say that the Board do not think there need be any apprehension on the part of the members of your Association as to the operation of the section of the Customs and Inland Revenue Act, 1887, limiting the amount of moisture in manufactured tobacco. The Board have every confidence that the control which their officers will exercise over tobacco before it leaves the premises of the manufac-

turer, will afford considerable protection to the dealers. With reference to your suggestion that an official should be appointed in each district to whom any tobacconist could submit samples of tobacco to be tested, I am to say that if a dealer has reason to suspect that any tobacco supplied to him contains water beyond the limit of thirty-five per cent., and will communicate with the local officer of Excise, steps will at once be taken to investigate and deal with the matter, without prejudice to the informant."

Although by many the situation was regarded as still unsatisfactory, yet the conciliatory nature of the letter did much to allay the apprehension felt. On the Bill becoming law, a month was allowed for reducing stock, and a further month given up to 21st July, before the clause was put in operation, in order to enable manufacturers and retailers to sell off the tobacco which had been imported at the higher rate of duty. On 29th July, 1887, the Excise General Order was issued to the officers, announcing the new law and giving instructions to sample, and the administration of the Moisture Act commenced forthwith.

On 12th September in the same year, the Chancellor of the Exchequer stated in the House of Commons, that fifty-one tobacco manufacturers in England, eight in Scotland, and twelve in Ireland, had been cautioned for infringement of the moisture law, but none had as yet been prosecuted. "When laws are passed enacting changes in manufacturing processes, a certain discretion is always exercised in the first month or two before severe measures are adopted." The above figures demonstrated the ability of the department to administer the Act.

Many manufacturers, especially those engaged in keen competition with each other, now endeavoured to manufacture their goods containing the full statutory limit of water. Owing to the unequal distribution of moisture in tobacco, it happened that some parts of the finished article contained over thirty-five per cent., whilst others contained less. Timely official warnings failed to stop the above-mentioned practice, and prosecutions commenced. Grumblings ensued over the method of sampling. Loud cries were made for the taking of a "fair sample" of their baptised article, whilst it was affirmed that it was impossible to manufacture a tobacco uniformly containing thirty-five per cent. of moisture. In reply to a complaint of this kind in the House of Commons, Mr. Goschen, while admitting the possibility of the water not being distributed uniformly

throughout the tobacco, made it clear that the thirty-five per cent. was intended as a maximum in any portion thereof, and must not be considered as an average. (See article on The Moisture Clause.)

The retailer, and especially the wholesale dealer, were partly to blame for the free use of the watering can by the manufacturer. By quoting one manufacturer's price against another, and buying the cheapest article regardless of the moisture it contained, they caused the production of a tobacco containing an excessive amount of water. Possession of such tobacco led in some cases to their prosecution. The position of the retailer in regard to the Moisture Act, involved the exercise of great care and judgment on the part of the Board, and each transgression was dealt with on its merits. The prosecutions that have taken place, although comparatively few in number, have had a good effect in causing retailers to realise not only their legal responsibility, but also the importance of dealing fairly with the manufacturer.

The year 1888 was a busy one in the Excise Laboratory. It was found necessary to enforce respect for the new law, and to afford protection to those traders who were content to work within the prescribed limit. By the following year, although competition had forced down prices, the majority of the manufacturers had learned to keep well within the limit. A few, however, in their endeavour to undersell, supplied an inferior class of goods, laden with moisture, and it was towards these that the efforts of the Excise were chiefly directed. They occupy the principal attention of the officers to-day. By increasing the moisture to thirty-six per cent., it is possible to reduce the price of tobacco nearly a half-penny per pound, and the temptation becomes too great for some manufacturers to resist.

The hope of Mr. Goschen has been fulfilled. The removal of the 4d. increase has resulted in the tobacco receipts resuming more than their normal flow. The consumption of tobacco has increased in even greater ratio than the population, being now 1lb. 12ozs. per head per annum. An article of better value has been placed in the poor man's pipe, and without increase of cost. The operation of the Moisture Act has thus been an unqualified success, and is one more instance of the invaluable aid rendered by chemical science to revenue legislation.

Credit is due to the majority of the manufacturers for their loyal submission to the law, and their co-operation with the Excise in carrying it out. They ask for its continued rigid enforcement "without fear, favour, or affection," for only in this way can a healthy trade be established, and illegal watering, with its concomitant underselling, be prevented.

In conclusion, after more than a century's battling with an enemy as versatile as he was subtle, he has been suppressed and the supremacy of the law established. The victory can justly be claimed as one of the administrative triumphs of the Board. In the interest of the pure article, and the protection of the honest trader, the surveying officer is as much welcomed to-day by the manufacturer as he was formerly disliked. As the stalk with the leaf, each may be said to have grown together, and to possess interests common to both. So long as a fiscal duty is levied upon tobacco, and the presence of the officer is required in the factory, so long it is to be hoped that this mutual feeling of goodwill, respect, and co-operation will continue.



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By the Finance Act of 1898 the moisture limit has now been altered to 30 per cent., concurrently with a slight reduction of import duty on all classes of tobacco, cigars excepted.

In the case of leaf the reduction is 6d. per lb., but as it is accompanied by the new moisture restriction, the net reduction on tobacco such as shag and roll is about 3½d. per lb. Judging from the experience gained in 1887, it is difficult to see how the price of the ounce of shag will be lowered, especially as the value of leaf has increased consequent on the Spanish-American war, but the consumer will have the benefit of smoking a drier and presumably a better quality of tobacco for his money. The reduction of duty will probably affect the price of British manufactured cigars, and also the superior class of tobaccos generally sold in packet form. It is to be regretted that the surplus at the disposal of the Chancellor of the Exchequer was not large enough to admit of such a reduction of duty as would result in an appreciable difference in the price of the smoker's shag and roll. The ultimate effect of the fiscal change will be awaited with interest.

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Culture and Curing of Tobacco.*

CULTIVATION.

“Tobacco flourishes best in regions having a mean temperature of not less than 40°, where the early autumn frosts do not nip its aspirations in the bud.” The most highly appreciated qualities are, however, developed under the burning sun of the tropics, as in Cuba, Sumatra and the Philippines. There are upwards of forty varieties of the *Nicotiana* plant, of which only three are in general use by smokers, viz.,

- I. *Nicotiana Tabacum*, originally found in America and cultivated extensively there.
- II. *Nicotiana Rustica*, grown in Turkey and the Levant, boasts different names : Indian, Syrian, Turkish. It is milder in flavour and makes excellent cigarettes, but burns too quickly for the pipe.
- III. *Nicotiana Persica*, Persian tobacco, makes a delicate smoke in a hookah or water pipe, but does not burn well enough to be used in the form of cigars. It is very scarce. The best is grown at Shiraz, in Persia, exclusively for the use of the Shah and his court.

To produce the tobacco leaf of commerce requires eighteen months of unremitting labour and attention. The selection and preparation of the soil are important factors in tobacco culture. “The several grades of

* For information on this subject I am indebted to the following Works :—

- “Cultivation and Curing of Sun-cured Fillers and Wrapper.” By Dr A. J. Fleppo, of Carolina co., V.A.
 “Tobacco, from the Seed to the Salesroom.” By Robert L. Ragland, Halifax co. V.A. Richmond, 1880.
 “Instructions how to Grow and Cure Tobacco, especially Fine Yellow.” By R. L. Ragland. 1885.
 “Tobacco : a Handbook for Planters.” By C. G. W. Lock, F.L.S. 1886.
 “Tobacco : History and Associations.” F. N. Fairholt. 1859 and 1876
 “How Tobacco is raised and prepared for the Market.” By Southern Fertilizing Co., Richmond, V.A.
 “Tobacco Talk.” By Nicot Publishing Co. Philadelphia, 1894.
 “Tobacco Trade Review” and “Tobacco.” Monthly Trade Journals.

tobacco, whether for chewing, pipe smoking, or cigars, require different soils and management to ensure a product that will command an adequate return for the labour and means employed on the crop." A cardinal principle in the selection of soil is to obtain one that is porous, well drained, and rich in organic constituents. A wet and tough clayey soil is utterly unsuitable for tobacco farming. Dressings of wood-ashes and other manures are added, and the land is ploughed, rolled, harrowed, etc., it being a proverb with the planter that a "good preparation is half cultivation." Spots sheltered from the wind are chosen for the plants, and in some cases hedges of various kinds are planted to act as wind-screens, and so prevent the tearing and bruising of the leaves. By the end of March or beginning of April carefully selected seeds are sown in the hot bed or nursery, and in about seven or eight weeks the sturdiest plants are taken on a warm rainy day to the field. Here they are planted in holes made by the finger in the top of hillocks nearly a yard apart, and the farmer's care now commences. Healthy plants are substituted as required for withered and sickly ones; the soil is constantly heaped up around the plants, continued hoeing is required to remove grass and weeds, and also to loosen the soil. A species of green caterpillar, the "horn-worm," about the size of a man's finger, attacks the plants, eating holes in the leaves and rendering them useless for market, and the destruction of this insect is a duty as incessant as it is imperative. The planter's responsibility increases as the plant thrives. Two months after planting and when from two to seven feet high, flower buds appear, and these are pinched off or "topped" by experienced and trusty hands in order that the leaves may grow finer and larger. At the same time the top leaves are removed, and also the larger and inferior bottom ones which lie flat and rot, or get dirty and worm-eaten. This latter process is called "priming," it being a general practice to "prime high and top low," but it is not resorted to in all cases of tobacco planting. Only as many leaves are retained on the plant as are likely to mature — from nine to twenty. The constant removal of young suckers is also necessary, the finger nail being used in this "suckering" as in "topping," the nip given by the fingers having the effect of partly closing the wound. During very rainy seasons the plants are subject to a malady called "firing," a kind of blight, and are also seriously affected by the opposite extremes of heat and drought. The plants ripen about three

months after being planted, assuming a yellowish green colour, the leaves being occasionally mottled with yellowish spots. They also become gummy, with tips bent downwards. "If there is any dirtier work than raising tobacco," says a planter, "we should like to know it." The resinous exudation from the green leaves smears everything that comes in contact with them.

HARVESTING.

The ripest plants are selected and cut. Where the stems are thick they are sometimes split from the top to within three inches of the ground, and then cut across near the root and immediately straddled across sticks to prevent their getting bruised. This is the case especially with tobacco known as first "brights." In this manner they are carted to the barn. The ordinary method is simply to cut the stems across and gently lay the plants in rows on one side to wilt in the sun before handling. In some instances the leaves are gathered singly. Too long exposure in the sun produces "sunburn," and hence a cloudy day is selected for the cutting.

DRYING AND CURING.

"Growing tobacco," says Lock, "is but half the battle." The most trying time is during the curing process. The methods adopted vary with the description of tobacco harvested, and may be divided into two classes—the "fermentative" and the "non-fermentative" methods. Leaves of a large size, dark and heavy, such as those sent to England and the Continent, and known as "shipping tobacco," are the kinds subjected to the former method, whilst "sun-cured" and "yellow" tobacco are the kinds subjected to the latter. By whatever process tobacco is cured, it must first be dried. To avoid confusion it may be well to describe each method of curing separately, taking first the

I.—FERMENTATIVE OR "SWEATING" PROCESS. — The barn or drying house into which the tobacco is placed is not unlike a log-cabin. Across its length inside are stretched tiers of poles, on which are placed slender tobacco sticks with the stalks straddled across them. When the barns are full, fires are started, and the heat is equably distributed by means of flues. The heat is raised to 170° F., and this temperature is retained for four or five days until the

leaves become dry and brittle. On a damp day the doors are opened and sufficient moisture is allowed to be absorbed by the leaves to make them pliable, after which they are taken down, stripped from the parent stem, and sorted. The finest and brightest leaves are classed as "firsts;" slightly inferior ones, of which "shipping tobacco" forms the chief, range as "seconds;" whilst the worthless and inferior are known as "lugs." The leaves are made up into bundles or "hands," containing from ten to twenty-five leaves, and each class is "bulked" by heaping them together in a pile on the floor. The fermentation process may be said to commence at this stage. The temperature within the heap gradually rises until it reaches 130° F., when the whole mass is pulled to pieces in order to prevent over-heating, and the heap is re-formed. Those leaves formerly on the outside of the pile are now placed inside, and by this means uniformity of colour and flavour is attained. In from three to five weeks the leaves assume a uniformly brown tint, and the process is practically complete. The "hands" are occasionally hung upon poles to be entirely "cured." "Tobacco in case" is the term applied to the leaf when it is ready for packing, and moist enough to bear handling without breaking. The leaves then possess a certain elasticity, which is tested by stretching them gently over the ends of fingers and knuckles. "They pull," says Fairholt, "like kid leather, glowing with a kind of moist gloss, not dry enough to break, or damp enough to ferment."

II. — NON-FERMENTATIVE PROCESS. — This process of curing is performed either by the heat of the sun, producing "sun-cured" or "sun-dried" tobacco, or by the agency of artificial heat in the production of "colory" or "yellow" tobacco.

(a) — "*Sun-cured*" or "*Sun-dried*." — Scaffoldings and well-ventilated houses are required, and a temperature of 65° to 75° F., with a certain degree of moisture in the atmosphere, is essential to success. The tobacco plants are placed carefully on a wooden platform, and by means of planks are prevented from being wafted by the wind or disturbed in any manner that would tend to bruise or tear the leaves. The temperature of the air requires careful watching. "A dry hot sunny day may 'cure' too fast, not allowing sufficient time for that rich yellow colour to establish itself which a slower process of evaporation and desiccation will produce."

Four or five days' sun is sufficient, and the plants are carefully transferred to a well ventilated and well lighted house. Here they are hung up and facilities afforded for admitting plenty of light and air, until the tobacco is perfectly cured, after which the house is closed. The first four or five days after cutting in a great measure determine the colour. The earlier, too, a planter can cut, the better curing weather will be obtained. Early autumnal frosts are fatal to a tobacco farm. During winter and spring the tobacco is taken down when in "soft" order (pliable), and stripped, bundled, and assorted into "firsts," "seconds," and "lugs." At the close of each day while stripping, the several classes are "bulked" or placed together. If the temperature of the heap rises the "hands" are hung up to dry, and by the end of the spring the tobacco is ready for the market. This "sun-dried" article is chiefly sought by manufacturers for making choice brands of chewing tobacco. "The leaves are not so large and long as those in "shipping," but possess much finer texture and more strength of fibre. They are usually of a bright rich golden brown colour, of a soft silky feel and appearance, and when properly prepared for market have a peculiarly sweet odour and taste, much relished by lovers of the weed." It is doubtful if much of this "sun-cured" ever finds its way into England.

(b) — "*Colony*" *Bright Yellow* or so-called "*Sun dried*." "By the process of nature," says Major Ragland, "leaves in dying descend in colour from green through the seven prismatic colours, and finally lose all colour as they go to decay." The cardinal principle in curing fancy yellow tobacco is the employment of a quick dry heat, with the object first to rapidly reach the "yellow" stage of the leaf, and second to fix it. The heat necessarily must be under complete control—flues of various patterns being used. The first step is known as the "steaming" or yellowing process. An exposure to a temperature of 90° for thirty-six hours is sufficient to turn the leaves yellow. The next step, however, is the important one, viz., fixing the colour. In this process great care is required to prevent the tobacco from "sweating." The first step towards retaining the yellow is to advance the heat to 100° F., to be succeeded by increments of 2½° every two hours, until the most critical point in "fixing" or curing bright tobacco is reached, viz., 110° F. The length of time, for which this temperature is retained, depends upon the planter's judgment. The period ranges from four to

eight hours. When the ends of the leaves begin to curl the heat is increased to 120° or 125° F. At this stage planters state that the curing process sets in. After remaining from four to eight hours, according to the amount of sap to be expelled from the leaf, the heat is raised every hour by 5° up to 170°. Here it remains until stalk and stem are cured. During damp weather the leaves are stripped from the stem, or, if the weather be dry, the tobacco is damped. This is known as the "ordering process." The leaves are assorted, tied into bundles, and packed or crowded close together. Again care is necessary to prevent heating and fermentation setting up. After being packed together for some time the tobacco is ready for market.

PRIZING, ETC.

By whatever process tobacco is cured, it is "prized" when removed in large parcels weighing 1,000lb. and upwards, as in the case of "shipping." This process consists of packing and pressing the "hands" in hogsheads. The latter are regulated in size and structure to a standard, in order that the whole mass of "prized" tobacco can readily be seen and examined. The method of packing is to first place the "hands" or "ties" in a double row across the centre of the hogshead, with the leaves of each row interlocking, so that the butt ends of the "hands" are outwards. Other rows are laid down in a similar manner, smaller "hands" being employed for filling up crevices in order to make the layer even. The layers are alternately placed at right angles to each other until a certain height is reached, when hydraulic pressure is applied to squeeze the whole tightly together. Too great pressure causes blackening of the tobacco, and consequent deterioration in value. During the "prizing" it is stated that in some instances the leaves are "improved" by the addition of sweetening and flavouring matters as, for example, molasses, rum, vanilla, cognac and essential oils. The tobacco seized here in 1876, and which was found to contain small quantities of liquorice and other saccharine matters had probably been "improved" in the prizing process. Another method of "improving" is to macerate the coarse flavoured leaves in dilute hydrochloric acid, whilst a third method consists in adding solutions of nitrate of potash with the object of imparting a better burning property to the leaf. Whether these statements of planters and others

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LATAKIA N. SYRIA.

THE ONLY TOBACCO ALLOWED TO FLOWER.

Buds shewn in Plate.

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are reliable or not is an open question. Should any "improvements" be discovered in the hogshead on the premises of a tobacco manufacturer in this country, the whole would be forfeited, the tobacco deemed to be "adulterated," and dealt with accordingly.

In "shipping" tobacco a further fermentation sets in after "prizing," which lasts over three weeks, but if the tobacco was in good condition before packing, no apprehension need be felt. It sometimes happens that additional "sweatings" occur during its oceanic journey—some being worthless by the time it reaches its destination.

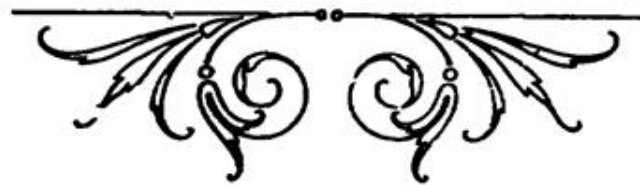
Large quantities of imported tobacco consist of "strips," i.e., leaves deprived of their mid-rib, or stalk. The stripping is performed by negroes at stemming factories, the "strips" being tied into bundles, and hung to sweat and dry all through the winter months. By May and in humid weather, the whole is "bulked" and sweated for a fortnight, and subsequently "prized" and shipped.

Before concluding, it may be of interest to draw attention to a class of tobacco different from all others, viz., Latakia. This is a species of tobacco plant grown in the mountainous districts of North Syria, the Laodicea of Scripture, and contrary to the general practice in cultivation is allowed to flower. The buds and petals can readily be seen on examination of a sample of cured Latakia. (See coloured plate.) Like Cavalla and Turkish tobacco in general, the leaves are small and delicate — the plants being grown closer together, five inches apart, and from nine to twelve inches between rows. The peculiar dark colour and tarry odour are derived from the method of curing, which consists in exposing the tobacco for six months to the smoke of fires of the Asiatic oak called ozer. (*Quercus Ilex*, or *Quercus Cerris*.)

THE CHEMICAL CHANGES UNDERGONE IN THE CURING PROCESS.

In the works dealing with the subject of tobacco many opinions have been offered as to the chemical changes undergone by the tobacco leaf during the different curing processes employed. No properly conducted experiments appear to have been made on the subject until 1887, when a long and laborious investigation took place on the chemistry of tobacco by Dr. James Bell, the

then principal of the Inland Revenue Laboratory, Somerset House, who published the results. The scientific manner in which the subject is treated is beyond the scope and intention of this little work, but it may be pointed out that Dr. Bell showed that the changes undergone in tobacco cured by the "fermentation process" involve, among other things, the decomposition of starch and sugar in the leaves, and the oxidation of the tannin into a dark brown insoluble substance, which determines the colour of the tobacco. In the "non-fermentation process," the starch and sugar produced during growth, are preserved. It was found that "topping" induced an accumulation of starch, a small quantity being converted into sugar. The tannin present is also unchanged, the yellow colour probably being due to the combination of the latter with an alkaline earth.



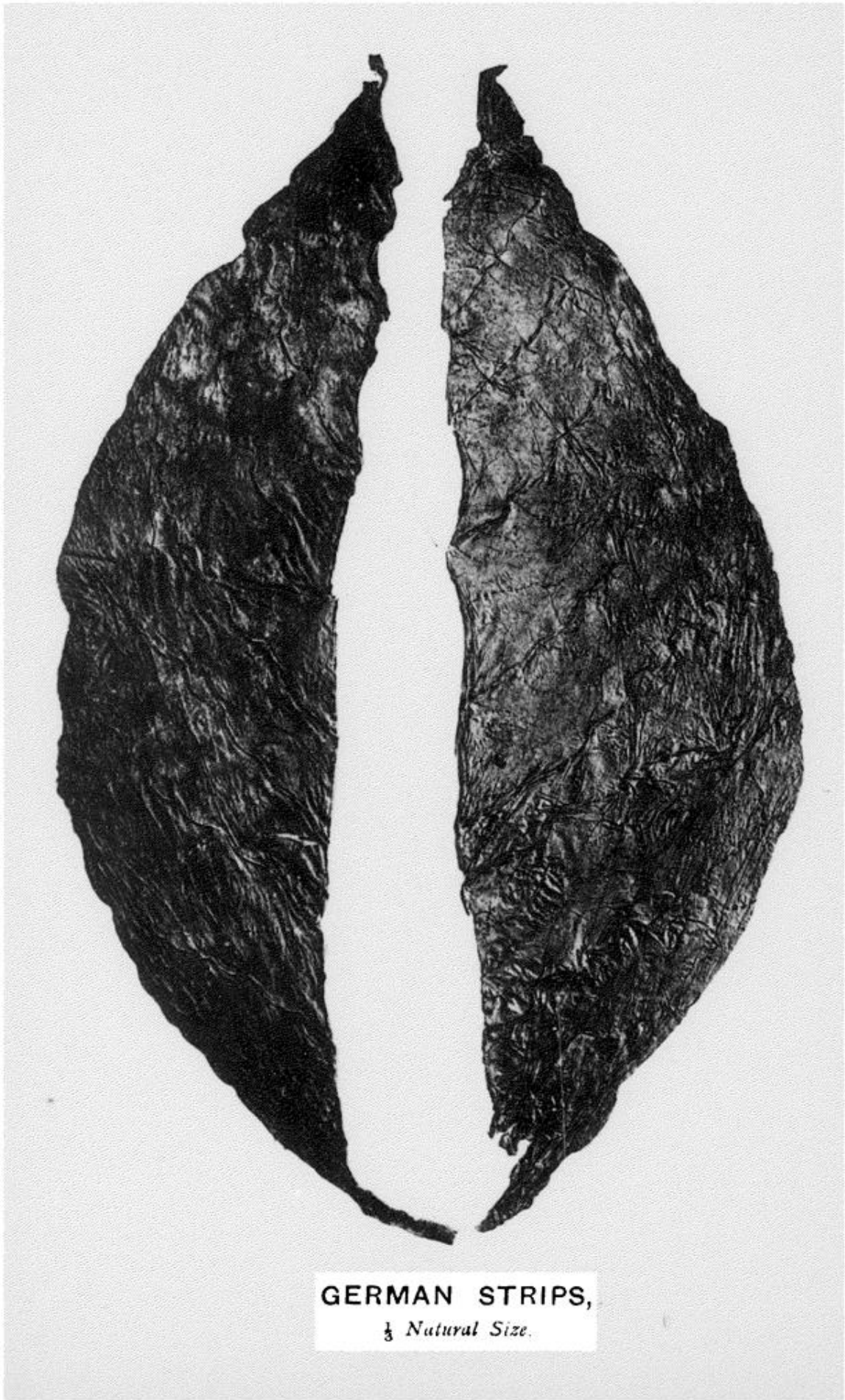
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GOLDEN VIRGINIA,
FINEST QUALITY. NORTH CAROLINA.
½ Natural Size.

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GERMAN STRIPS,
 $\frac{1}{3}$ Natural Size.

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JAPAN

2/3 Natural Size.

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GREEK,

1/2 Natural Size.

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JAVA

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CHINA (Small Leaf).

Natural Size.

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CUTTING DUTCH,
 $\frac{1}{4}$ Natural Size.

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Cut Tobacco.

“THE pipe,” says Julian Hawthorne, “is, after all, the solid ground work of all forms of smoking. If brought to trial, he can find a sounder plea than mere disparagement of rivals. He takes his stand upon his intrinsic virtues—they are undeniable and not few. To begin with, he has permanent existence ; again and again he serves your turn, and still is ready for a fresh bout ; nay, he gains in mellowness and beauty with each successive charge. Clear but his throat occasionally, anon stuff that ever-open mouth with a pinch of fresh hay, and he will commune sweetly with you all day long. Your companion by night and by day, in merriment and in distress, he has watched your growth, seen your opinions change, glowed with your hopes, burned incense for your success, and mourned in ashes for your disappointment. What other friend has been so finely sympathetic, so unobtrusively consoling, so seldom unwelcome.”

HISTORICAL NOTES.

According to Fairholt, the cutting machine is a comparatively modern invention, and was looked upon as a degeneracy by men of the last century, who cut up their cakes and carottes roughly, for their own use, when occasion required. The oldest form of cutting machine resembled the chopping apparatus of a sausage maker, and was called a “jigger,” on account of its jerking motion. At the commencement of the 19th century hand-engines were used. Later on, horses were employed as the motive agent, to be subsequently replaced by steam.

The varieties of cut tobacco are now almost innumerable. The bulk of that consumed in England in the form of “shag” is still manufactured from leaf grown in United States, its undoubted superiority placing it far and foremost in the first rank of all pipe tobaccos. Great as its hold is upon the smoking public of this country, it is probable that its use would have been greater had it not been for the American War of Secession in 1860-5. The consequent decreased output of Virginian leaf necessitated the use of

substitutes. "As Virginian tobacco was absent the aroma had to be counterfeited by scents, and a branch of the perfumery business received a great impetus."‡ Hence the introduction of smoking mixtures. The "substitutes" came to stay, and at present are imported from Japan, China, Java, Germany, The Levant, and South America.

Tobacco leaf when cut with the stem is known as "bird's-eye," the horse-shoe ring appearing in the centre of each transverse section being fancifully supposed to resemble the eye of a bird.

WHAT IS ALLOWED IN THE MANUFACTURE OF CUT TOBACCO.

- (1) By 5 and 6 Vict., c. 93, s. 3 : Water.
- (2) By Board's permission in 1865 : Acetic Acid for antiseptic purposes.

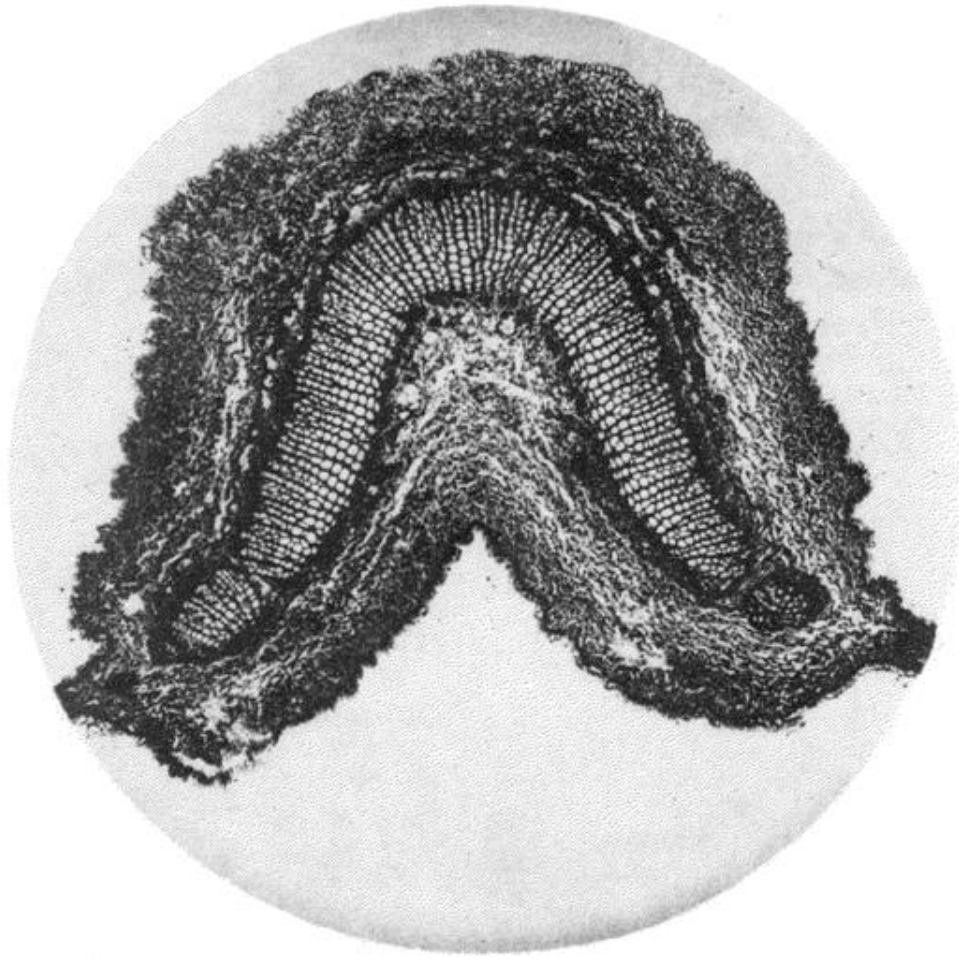
"The dearth of the well-keeping tobaccos of North America, and the consequent necessity for resorting to the fermentable and perishable growths of other parts of the globe, has much embarrassed and entailed great loss upon the trade, and had not the Board sanctioned the use of Acetic Acid as a preventive of decomposition, the members of the trade would have been under the necessity of either using such acid surreptitiously, or abandoning their manufacture, during the summer months, of what is known as "common shag" to a manifest loss to the revenue.*

Scented cut tobacco is sometimes found on manufacturers' premises. The practice of adding flavouring matter to ordinary cut tobacco is illegal. The scenting may, however, be due to the packing of such tobacco in scented boxes, or to its being placed in contact or mixed with flavoured "cigarette" tobacco or cut cavendish. It is very difficult, if not impossible, in some cases to distinguish between "cut tobacco" and "cigarette tobacco," which is also cut.

The importation of compressed cut tobacco is prohibited by 52 and 53 Vict., c. 42, s. 1. Before its import was declared illegal, there was a particular kind of compressed "bird's-eye" known as "Rising Hope," which was brought into the ports on the Eastern coast from Rotterdam. Some of it paid duty, but large quantities of it were smuggled—the small compass within which it could be compressed

‡ From *Fashions in Smoking*, "Tobacco Trade Review," Jan., 1887.

* Extract from Laboratory report in Tenth Report of Commissioners of Inland Revenue.



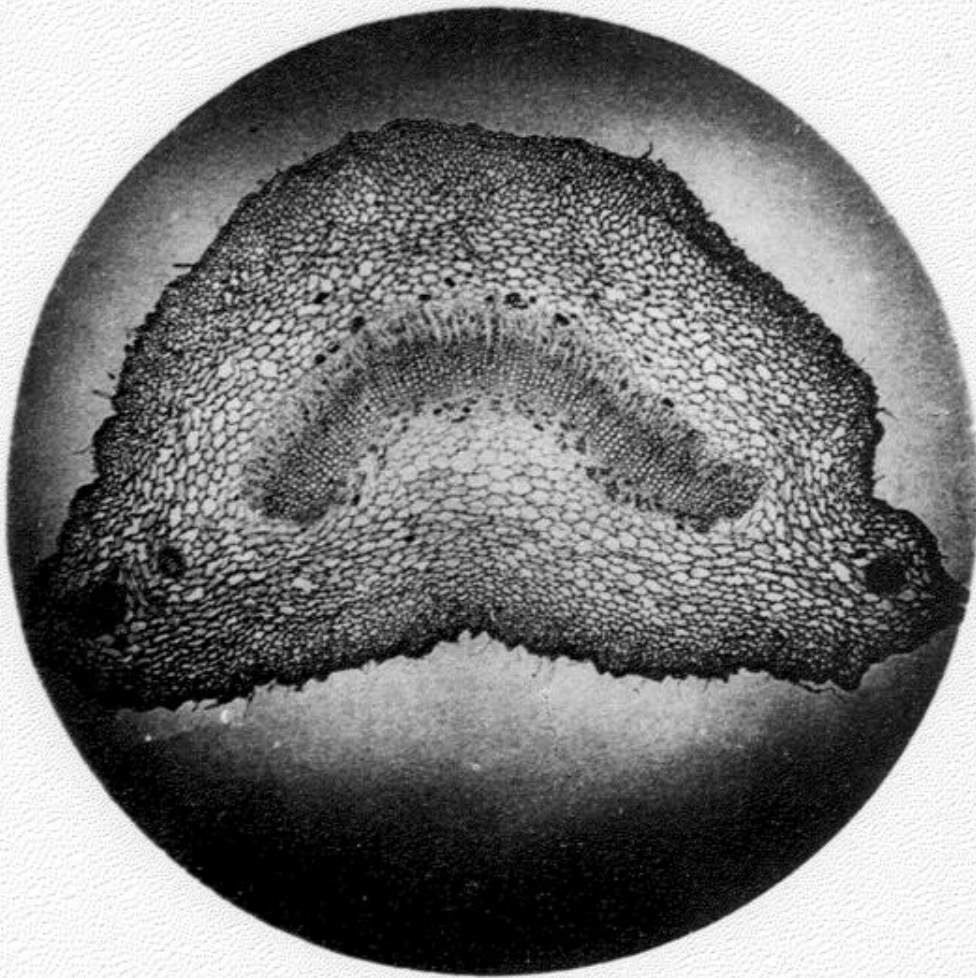
MICRO-PHOTOGRAPHIC

Transverse section of mid-rib of Tobacco

(Dark Virginia)

Shewing the "Horse-shoe" or "Bird's-eye."

Section cut without soaking mid-rib.



MICRO-PHOTOGRAPHIC
Transverse section of mid-rib of Tobacco
(Dark Virginia)
Shewing the "Horse-shoe" or "Bird's-eye."
Section cut after soaking mid-rib.

favouring its concealment about the person. This smuggled tobacco was purchased by retailers, who took the precaution of also having some which had paid duty. The latter was thus used as a cover for the former, and the chance of detection became practically nil. The passing of the clause prohibiting its importation, removed the pretext of those who alleged that such tobacco was legally imported, and laid the onus of proof upon the owner. It is, however, important to point out that the compression of cut tobacco in the home manufactories is not illegal, as shown by the presence of two brands of such tobacco belonging to Messrs. Cope, placed upon the market and called "Rosebud" and "Mayflower" respectively. Tobaccos of the "Rising Hope" class are not in a condition to be smoked like these two brands, but require steaming and "teasing" out. In this process small knots or lumps of the original compressed cake often escape the manipulator, and can readily be felt by the hand. It is the presence of these "knots" that leads to reasonable suspicion of such tobacco having been smuggled. Under these circumstances the owner is called upon to prove that the full duty of customs has been paid thereon, by s. 259 of the Customs Consolidation Act (39 and 40 Vict., c. 36).*

How to detect Adulterants during process of manufacture.

There are two important stages at which inspection is requisite, viz. : I. The Liquoring, II. The Cutting.

I.—LIQUORING.

Examine for—

- (a) Saccharine matter and Glycerine. The water, containing these bodies, will taste sweet. Glycerine is added in small quantities to impart a silky feel or gloss to the tobacco when finished, and so make it appear to be a superior article.
- (b) Gum. If tobacco, to which gum has been added, be squeezed in the hand, it will be found on release to be much less elastic

* "If in any prosecution in respect of any goods seized for non-payment of duties, or any other cause of forfeiture, or for the recovering of any penalty or penalties under the Customs Act, any dispute shall arise whether the duties of Customs have been paid in respect of such goods . . . the proof thereof shall lie on the Defendant in such prosecution, and where any such proceedings are had in the Exchequer Division of the High Court of Justice on the Revenue side, the Defendant shall be competent and compellable to give evidence.

than ordinary moist tobacco. Some tobaccos are, however, naturally gummy. In case of suspicion send samples to Laboratory.

- (c) Starch. Sprinkled on leaves in the form of paste—gelatinous appearance.
- (d) Salts. Presence of some detected by taste. Evaporate a small quantity of water used at this stage in a watch glass or test tube, and compare the residue with that from tap water. Taste the residue.
- (e) Salicylic Acid and Borax, dissolved in water, formed “Goodwin’s Antiseptic Fluid.” The acid is familiar as the white powder added to samples of wort for the Laboratory.

II.—CUTTING.

- (a) Sugar and Liquorice.—Where these substances have been used portions have been discovered sticking to the knife of the cutting machine. The taste will reveal their presence.
- (b) For Leaves other than Tobacco. Their presence will be indicated by noting the absence of the “horse-shoe” in a cut section of the stalk or mid-rib, or any peculiarity either in chewing the suspected leaf, or smelling the smoke from an ignited portion. N.B. The stalks of Latakia are hollow, and hence are devoid of the “horse-shoe.” This tobacco, however, possesses a strong tarry empyreumatic odour.

For the last ten years no adulterant of any importance, except water, has been found in cut tobacco. Herbal smoking mixtures containing tobacco are liable to forfeiture by ss. 3 and 8 of 5 and 6 Vict., c. 93. Any leaves, &c., cut and stained and made to “imitate or resemble tobacco” are forfeitable, as well as the apparatus that manufactured them. There are many herbal smoking mixtures for sale, but they are not regarded as imitations of tobacco, nor as likely to deceive purchasers in the belief that they are tobacco. All leaves, other than tobacco,

and adulterants found on a manufacturer's premises should be seized at once. In cases of suspicion samples should be taken or purchased, and forwarded to the Laboratory for analysis.

Imported cut tobacco has been known to contain small quantities of liquorice and other saccharine matter which had been introduced, either by accident or by design. This was the case with some "Sun dried tobacco," imported in 1876, when seizures were made. As it was proved to have been imported and paid duty in the adulterated state, it was allowed to be returned to America and the drawback allowance granted.



Cigarette Tobacco and Cigarettes.

“THE cigarette,” says Julian Hawthorne, “is the female cigar. Sweet, airy, and fascinating is this pretty little creature in the fairy garb, delightful to play with now and then, but dangerous as a constant companion. ’Tis whispered by some that she uses drugs for her complexion. Others say that her kisses are perilous from the moisture of her composition, whereby the nicotine becomes more solvent and absorbable. Like other coquettes, the cigarette is said to afflict her too devoted admirers with heart trouble.”

According to a writer in *Tobacco Trade Review* (January, 1887), the fashion of smoking cigarettes came home with the troops who returned from the Crimean War. Until then, cigarettes had not been smoked in England except by foreigners. The taste for Egyptian cigarettes arose from the occupation of Egypt by the British troops during the first Soudanese War.

WHAT IS ALLOWED IN THE MANUFACTURE OF CIGARETTES.

Cigarette tobacco may be scented. Nothing else than acetic acid for antiseptic purposes and water can legally be added to this description of Tobacco.

Survey Notes.

The Board do not require a manufacturer’s licence to be taken out by a maker of cigarettes, on the ground that the process of enfolding or packing the tobacco already manufactured within little paper rolls does not involve manufacture. Should, however, a dealer cut up tobacco leaf, or, in other words, produce cigarette tobacco, a manufacturer’s licence must be taken out.

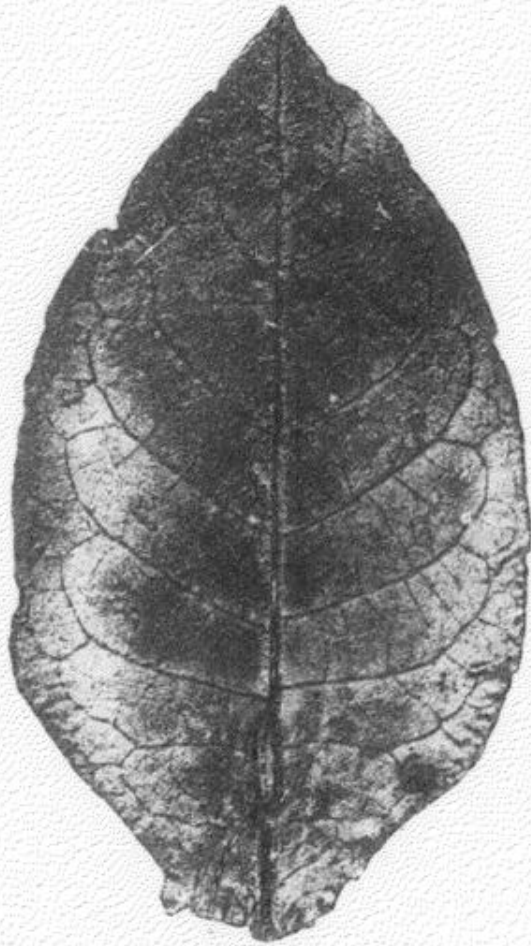
Some cigarette manufacturers have used the petals of roses, violets, &c., to affix to one end of the cigarette as a mouth-piece. Respecting the presence of such leaves on a manufacturer’s premises, section 5 of the 5 and 6 Vict., c. 93, prohibits “any leaves or any herbs or plants (not being tobacco leaves or plants) respectively, or any sub-

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TURKEY, (Cavalla.)

♂ Natural Size.



DUBEC,
Natural Size.

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stance, &c. . . . to be used or capable of being used as a substitute for or to increase the weight of tobacco and snuff on pain of forfeiting the same and £200." The object of this section is to prevent adulteration, and although these flower petals are not used in any sense as a substitute for tobacco; yet, inasmuch as their presence offers facilities to the fraudulent manufacturer to prepare and incorporate them amongst tobacco, the terms of the Act ought to be enforced.

The Board make no objection to the use of paper stained with tobacco juice for making cigarettes, nor to such cigarettes being covered on their exteriors with portions of tobacco leaf.

In those cases where the ends of the cigarettes are cut, it may happen that the cuttings consist of a mixture of tobacco and paper. The cuttings should either be destroyed, or the paper fragments eliminated from the tobacco before it is further utilised. If found away from the premises where produced, as, for example, at the snuff miller's, the mixed cuttings would be regarded as adulterated tobacco, and be liable to forfeiture.

A manufacturer is allowed by the Board's regulations (Caut., para. 186) to scent cigarette tobacco—the flavouring matter to be added in the form of essential oil dissolved in spirits.* Hence no flavouring material can be added to the tobacco, that in any way increases its weight, after drying at 212° F.

The tobacco contained in cheap and common cigarettes should be examined for the presence of cut up cigar ends or "stumps," and, in case of suspicion, large samples should be forwarded to the Laboratory.

Recently, some purchases and seizures of imported American cigarettes containing glycerine have been made on premises of retailers in London. In some brands, suspicion was aroused owing to the greasy-looking stains on the cigarette paper. On account of the property of glycerine to absorb water, it appears that the American manufacturers added a small percentage for the purpose of keeping the tobacco soft and moist, and so preventing crumbling or waste in the cigarette-making machines.

* See article on **Essential Oils**.

Roll Tobacco.

THE popular way in which tobacco was first used in this country was in the form of roll. It was called "Pudding cane Tobacco," "Roll Trinidado," and "Carotte," and the practice of smoking was spoken of as "perfuming" and "drinking" of tobacco. Smokers, then, were called "Tobacconists," and the tobacco was first sold by what Mr Scarisbrick has dubbed the veritable "Jack-of-all trades"—the apothecary. The tobacco was also chewed, principally by sea-faring men, but this method of using it has always been the least favoured amongst consumers. There is a porcine proverb to the effect that "one who smokes, smells like a hog, one who snuffs, looks like a hog, and one who chews, is a hog." "The practice of chewing" says Fairholt "recorded to have been used by the Indians to stay hunger on travel, appears to have had no general popularity. Soldiers and sailors adopted it for the same reasons and from the inconvenience of using the pipe. It was sanctioned by the custom of General Monk at the Restoration, and it was usual with gentlemen to sport silver basins to spit in, something after the American fashion." In an essay on tobacco written by Dr Cleland in the middle of the 17th century, he states that chewing met with great disfavour at the hands of physicians, and, that it only achieved great popularity in the British Navy. As an instance of the deep affection that "Jack" had for his favourite roll, Fairholt quotes the following amusing letter:—

"Dear Brother Tom.

"This comes hopein to find you in good health as it leaves me safe anchord here yistday arter a pleasant voyage toltable short and a few squalls :—Dear Tom—hopes to find poor old father stout and am quite out of pig-tail. Sights of pig-tail at Gravesend, but unfortenly not fit for a dog to chor. Dear Tom—captain's boy will bring you this and put pig-tail in his pocket when bort. Best in London at the Black Boy in 7 diles, where go acks



DARK VIRGINIA, N. Carolina.

$\frac{1}{3}$ Natural Size.

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for best pig-tail—pound a pig-tail will do, and am short of shirts. Dear Tom—as for shirts, ony took two, whereof one is quite wored out, and tuther most, but don't forget the pig-tail, as I aint had a quid to chor never since Thursday. Dear Tom—as for they shirts, your size will do, only longer. I likes 'um long—got one at present, best at Tower Hill and cheap, but be particler to go to 7 diles for the pig-tail at the Black Boy, and dear Tom acks for pound best pig-tail and let it be good. Captain's boy will put the pig-tail in his pocket, he likes pig-tail, so ty it up. Dear Tom shall be up about Monday or thereabouts. Not so perticular for the shirt as the present can be washed, but don't forget the pig-tail without fail, so am your loving brother J.P.”

“ P.S.—Don't forget the pig-tail.”

The sale of tobacco became a royal monopoly in days of James I. and Charles I., and the vendor took out his licence as a “tobacconist,” adopting for his trade sign the Tobacco roll and the Indian. The sale of tobacco increased after the Great Plague, but it was not until William III. ascended the throne that its great popularity was assured. It then “met with a patronage that was almost universal.” During the reign of Anne the custom of smoking appeared to have attained its greatest height in England, probably exceeding the present proportion of 1lb. 12ozs. per head. Throughout the 17th and 18th centuries, Roll Tobacco held the sway, but towards the close of the Georgian era “shag” supplanted its rival in the affections of the public, and it is still the favourite with the great mass of smokers in England. Ireland, however, never forsook her first love, while Scotland keeps company with both.

Under the denomination of Roll, is now included all kinds of spun and compressed tobacco, whether in form of twist, perique, cake, carrot, or roll.

ROLL TOBACCO is the father of all the various descriptions of manufactured tobacco. It has seen the birth and development of an innumerable and healthy offspring, with complexions ranging from a dead black to a golden hue, and possessing individualities as distinct and diverse as the smokers themselves.

Irish Roll is a thick coil.

Pig-tail is a thin coil.

Brown Roll—a favourite in the North of England, is a spun tobacco but not pressed.

Plug, Bogie, Nailrod, Target, are fancy names given to various forms of roll used for chewing or smoking.

Thin and Black Twist—range from size of a bootlace upwards.

Carrot—The “*carotte de tabac*” was a popular tobacco with Frenchmen. It was formed into long and thin rolls, sweetened with treacle, steeped in wine, and cut for smoking or chewing. In England, carrot tobacco was rolled in the form of the vegetable of that name, by “enswathing a number of leaves when cured on each other after the ribs had been taken out, and rolling round with pack-thread, till they became cemented together. These rolls commonly measured about 18 to 20 inches in length, and 9 round middle part.” It contained 5 per cent. more moisture than ordinary roll. “*Perique*” was a similar tobacco to the carrot.

Cavendish and Negrohead—see special article.

WHAT IS ALLOWED IN THE MANUFACTURE OF ROLL TOBACCO.

- | | | |
|------|--|-------------------------------------|
| (1). | Water. | 5 and 6 Vict., c. 93, s. 3. |
| (2). | Olive Oil “in the process of spinning and rolling up the tobacco.” | } 42 and 43 Vict.,
c. 21, s. 27. |
| (3). | Essential Oil “for purpose of flavouring.” | |
| (4). | Acetic Acid for antiseptic purposes allowed by Board in 1865. | |

How to detect Adulterants during process of manufacture.

The adulterants that have been used in the manufacture of roll tobacco within the last ten years, have been excess of water, liquorice, and illegal flavouring matters.

Next to snuff, roll tobacco has been subjected in the past to more adulteration than any other form of manufactured tobacco.

There are three important stages in the manufacture of roll that require attention, viz.—

I.—THE LIQUORING STAGE. II.—PROCESS OF SPINNING.
III.—PRIOR TO PRESSING.

I.—THE LIQUORING STAGE.—One of the latest abuses at this stage is the addition of olive oil to the leaves in order to increase the weight. The 42 and 43 Vict., c. 21, allows its use only “in the process of spinning and rolling up the tobacco,” the object being merely to coat the outside of each coil, so as to prevent the whole caking together into one mass whilst in the press. The percentage of olive oil to be added is not defined by law, and hence some classes of roll are found saturated with oil.

The presence of sweetening and thickening matters, such as sugar, glycerine, gum, starch, will be detected by tasting the water, or comparing its appearance and degree of fluidity with ordinary tap-water.

II.—PROCESS OF SPINNING.—

Examine—

- (a) For Leaves other than Tobacco. See page 58 under the heading II. Cutting.
- (b) For oil other than olive oil. Smell and taste it.*
- (c) For illegal flavouring, *e.g.* coca leaves, rum. Untwist the roll and examine for foreign leaves; also smell and taste portions. N.B. White rum containing no solid matter in solution is allowed, it being in the nature of an essential oil dissolved in spirit.
- (d) For rice, flour, gum, etc. The leaves will be sticky.

III.—PRIOR TO PRESSING.—

Examine for colouring matter of any kind generally added in solution. *E.g.*—

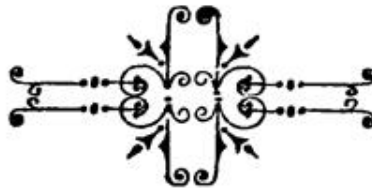
- (a) Caramel. Has a burnt sugar taste. An infusion in water will give a greater degree of colour to the water than pure roll would in the same time.
- (b) Lampblack. Insoluble in water like caramel, will blacken the fingers.
- (c) Logwood. A dye of a deep red colour.
- (d) Liquorice. Its presence will be indicated by the taste of the liquor or portions

* The reason why olive oil was selected is stated in the History of the Adulteration of Tobacco.

sticking to sides of vessel, or left undissolved at the bottom.

- (e) Sugar and Liquorice. To detect sweetened tobacco a good plan is to cut a small slice from the roll or cake, and place the freshly cut surface to the tip of the tongue. If the first taste is not sweet, the probability is that saccharine matter is absent, or else present in only very small proportions. Prolonged tasting is useless, as the bitter principles of the tobacco mask the sweetening matters if present.

It is almost unnecessary to point out that in any case of suspicion, samples of tobacco should be taken, and payment made if required. If no doubt whatever exists as to the presence of adulterated matter, the tobacco should be seized at once.



Cavendish and Negrohead.

IN dealing with the subject of current tobacco legislation, one cannot but be struck with the great lack of explicitness shown in the drafting of the three principal tobacco statutes, viz., The Mixing Act, 3 and 4 Vict., c. 18; The Pure Tobacco Act, 5 and 6 Vict., c. 93, amending the former; and The Manufactured Tobacco Act, 26 Vict., c. 7.

One of the clearest and most carefully drafted Acts dealing with tobacco was the 29th Geo. III., c. 68, establishing the Excise survey—a great contrast to the one abolishing it, viz., 3 and 4 Vict., c. 18. In the former, an entire section is devoted to the definition of terms used therein; in the latter no definitions appear. Two sections, viz. 7 and 12 of this 3 and 4 Vict., had to be corrected in the amending 5 and 6 Vict., owing to the omission of the word “stalks,” and in not making the sections sufficiently explicit. In the amending 5 and 6 Vict., there is internal evidence of greater care exercised in the drafting, and s. 14 is devoted to definitions. Therein a “tobacco manufacturer” includes a “snuff miller,” formerly exempt from duty, and “tobacco” and “snuff” are defined. Nevertheless, mention is made of “essential oil” and “oil” and “salt,” without particularising the kind to be used or the quantity of “salt,” and also lime water that could be added, deficiencies that had to be supplied at a later date. It has happened that some of the terms mentioned in these older Acts have been since applied to certain descriptions of tobacco other than those intended by the Acts in question. This is the case with “returns,” mentioned in 5 and 6 Vict., and “cavendish and negrohead,” mentioned in the 26 Vict., c. 7. In neither Act is a definition laid down of the kind of tobacco intended. With regard to “returns,” reference can be made to former Acts such as 29 Geo. III., which, though now obsolete, are still extant for explanation and guidance. This source of information, however, fails with regard to “cavendish and negrohead,” as they are products of a much later date.

The term “cavendish” is now applied indiscriminately

to cakes, sticks, and bars of tobacco, both sweetened and unsweetened scented and unscented. It also comprises tobacco cut up into shreds from these cakes and bars, or indeed from any tobacco that has been previously pressed. The degree of pressure required is nowhere insisted upon, and hence the descriptions of tobacco that this term may include simply depend on the fancy of the maker.

The 26 Vict., c. 7, was an Act for altering the import duties and permitting the manufacture of Cavendish and Negrohead in bond. Under its provisions all imported Cavendish and Negrohead were to be placed under the same conditions of labelling, &c., as those produced in bond. In consequence of the lack of a clear definition of what constituted "cavendish and negrohead," a great deal of misconception has existed as to the particular description of tobaccos intended by the Act. It is, perhaps, not too much to say that had the Manufactured Tobacco Act been clear on this point, the manufacture in bond of such descriptions of tobacco as Golden Virginia, Gold Flakes, Smoking Mixtures, Fine Cuts, and cigarettes would never have been allowed. The effect of exporting this so-called "cavendish" from bond, and competing with the exporter on drawback in the foreign and colonial markets, has already been alluded to (See article on "The Cigar"). Section 3 of the Act permits—

"Manufacture of tobacco in bond, the several descriptions of tobacco respectively called or known as Cavendish and Negrohead from any leaf or other unmanufactured tobacco duly warehoused for security of Duties of Customs, and to use in such manufacture materials or ingredients for sweetening or flavouring the same (not being the leaves of trees or plants other than that of the tobacco plant)."

Sub-section 7 of section 4 states that—

"All stalks, waste, and other refuse remaining after and from the manufacture of Cavendish or Negrohead in the warehouse shall be destroyed, &c."

The inclusion of "stalks" here implies that both Cavendish and Negrohead were made from the lamina of the leaf only, but whether in the form of cake, roll, or shreds no clue whatever is given by the Act. It will be noticed that the first section above quoted includes not only sweetening ingredients, but also flavouring matter, as a constituent that could be added only in bond. This is consistent with the Excise Act of 5 and 6 Vict., which restricted flavouring matter to snuff, and allowed "water and oil" to be used in the manufacture of roll. Under

cover of this word "oil," the home manufacturer added "essential oil" (flavouring matter) to his roll, and ultimately by s. 27 of 42 and 43 Vict. (1879), the use of flavouring material in the manufacture of roll tobacco was legalised. The Customs authorities regard *all* flavoured tobacco as "cavendish"; thus, in the Warehousing Regulations is the statement—

"All sweetened or flavoured tobacco, whether cut, in cake, or in any other form, is to be recorded as Cavendish tobacco and subjected to duty as such, and the regulations as to labelling" (G.O. 127, 1892).

To bring it into agreement with the Manufactured Tobacco Act and as a matter of equity, all imported tobaccos containing flavouring matter should be assessed at the Cavendish rate. The foreigner is not restricted to essential oils like the home manufacturer, but may use rum, wine, spices, and other aromatics in the manufacture of his tobacco, so that it is but right that he should pay the higher import duty. Before the above definition of "cavendish" was laid down, the Customs authorities in 1878 announced that under the term "cut cavendish" was to be included—

"All cut tobacco to which has been added any ingredients not allowed by the Tobacco Act of 1863, or flavouring matter, or in the manufacture of which oil has been employed."

Such tobacco was to be allowed to pass into consumption only upon the payment of the duty of 4s 6d per lb., and upon being enclosed in wrappers like Cavendish tobacco in cake (C. Letter, 3rd Aug., 1878, Warehousing Regulations). Though a different opinion is now held by the Customs Department in the case of cut tobacco containing oil, yet no uncertainty is shown in regard to flavoured tobacco. Sweetened or unsweetened, it is Cavendish tobacco, and by Section 1 of the Manufactured Tobacco Act such tobacco shall not be exported on drawback. But English tobacco, in form of roll, cake, and cut, is flavoured, and from the Excise point of view is Cavendish, and is exported on drawback. These divergent views serve to illustrate and emphasise the difficulty of adjudging what particular descriptions of tobacco were intended by the Manufactured Tobacco Act of 1863.

To establish the identity of the "cavendish and negrohead" in question, the following information has been gathered.

There is no mention of these kinds of tobacco in any tobacco legislation prior to the 26 Vict., c. 7. In the Minutes of Evidence, page 106, of the Parnell Commission of Enquiry in 1833, a manufacturer states in answer to a question :—

“I have been credibly informed that quantities of Negrohead (that is leaf tobacco made into ‘a particular form’) are brought from America.”

But no further knowledge is gained from this source. In 1844 a Select Committee of the House of Commons was appointed to enquire into and report upon the tobacco trade. A great mass of evidence was collected, and a thorough investigation into all branches of the trade took place. During the examination of various witnesses, definite information on the point is gained ; thus, on 19th March, 1844, the Chancellor of the Exchequer asks a manufacturer whether Negrohead is manufactured in this country, and the reply is : “It is in small quantities.”

Question 33.—“What do you mean by Cavendish tobacco ?”

“Cavendish is a species of tobacco reckoned by the Excise under the general denomination of Roll. . . . it is marked in a particular way.”

Question 34.—“In this letter (producing a letter) it is called Cavendish and Negrohead. Is there any difference ?”

“There is a species of tobacco made up in a similar form to this and is sometimes called Foreign Roll. It is Negrohead.”

Question 120.—“I understood you to say that your opinion was that foreign Negrohead tobacco was generally superior to home-made. What distinguishes foreign Negrohead from the home manufactured article. What are the elements of adulteration or of improvement which give the superiority ?”

“I am not aware of the exact mode which is followed in the manufacture in America, but I believe it principally consists in the addition of either sugar, or molasses, or liquorice, or perhaps the whole of them . . . and that preference was given to it on that account.”

Another manufacturer in his evidence, however, attributed the superiority of Negrohead both to adulteration and “to the tobacco being gathered more fresh and used without undergoing the same process of fermentation

which it undergoes before it is packed in hogsheads here. So that we have to deal with a different article in this country in the manufacture of Negrohead, and we require some protection on that ground." To Lieut. L. C. T. Walker, R.N., Inspector of the River at Liverpool, under the Board of Customs, the question was asked (No. 1960):—

"What is the usual mode of packing the tobacco that is smuggled?"

"The tobacco is generally packed in thin cakes which will lie flat to the person. I brought a couple of specimens up (the witness produced the same). This is called Cavendish."

Question 1961.—"That is manufactured tobacco?"

"Yes."

Question 1966.—"Is it prepared and pressed for the special purpose of smuggling in the exporting country?"

"I do not think it is; it is prepared and pressed in that way I apprehend with a view to better keeping; we have not the art in this country of making tobacco like that."

In the Glossary or definition of terms of the report of this Select Committee it is stated that—

"Roll, or Twist, or Pigtail, Negro Head, Cavendish; such as have been manufactured by spinning or twisting the leaf, and afterwards pressing the same into rolls, lumps, or sticks." This definition may fairly be objected to on the ground that, as it applied to these descriptions of tobacco in use eighteen years before the passing of the Manufactured Tobacco Act, it is possible that the terms "cavendish" and "negrohead" may have covered other descriptions of tobacco in the meantime. Hence reliable information was required at and about the time these words were placed in the Statute Book. In 1855 Dr. Hassall published "Food and its Adulterations," and devoted a considerable amount of space to the description of the manufacturing processes employed in producing the various kinds of tobacco then in vogue. On page 548 he states that—

"Negrohead is manufactured in the form of a thickish rope: it also sometimes consists of two ropes coiled together in short pieces."

"Cavendish is made in small square flat cakes about 1½ inches wide and 5 inches long."

Four years later, viz., in 1859, an exhaustive and

standard work of reference on tobacco was published, entitled "Tobacco: its History and Associations," by F. W. Fairholt, F.S.A., the son of a tobacco manufacturer, and himself a manufacturer. On page 124 he states—

"Cavendish was named from the great Captain, whose voyages made him famous, and was originally cut up from a closely pressed cake of the leaf for the use of the smoker; it is still the most coarsely cut tobacco of all."

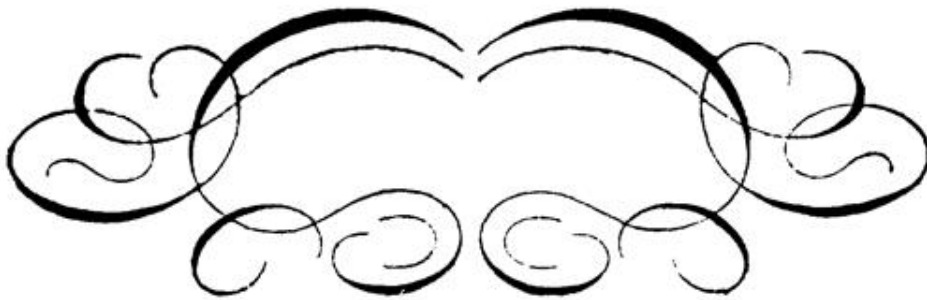
The description of Cavendish, here, appears to include coarsely cut tobacco. Towards the end of his work Fairholt gives a detailed description of the manufacture, &c., of tobacco in England, and on page 312 he states—

"The uncut tobacco known as Cavendish is entirely formed of fine leaf pressed closely in small cakes, and cut up as wanted for the pipe, a small hand-knife fastened to a lever being used by the smoker; or a strong knife and wooden trencher according to the old form. This kind of tobacco is much valued by connoisseurs, who find in it the purest flavour and full sweetness of the leaf, which is apt to be injured by the wettings and pressings it undergoes in the European warehouses before it is subjected to the cutting machine."

This latter description makes it clear that Cavendish was cake tobacco, and after it had been sold it was coarsely cut up by the consumer for his private consumption. Negrohead was described by Fairholt, page 311, as tobacco made into rolls weighing about 6 to 8 lbs. each. In the Laboratory Report of 1861, Mr Phillips, the principal of that department, described Cavendish as a kind of manufactured tobacco, first introduced from abroad in the form of sweetened and dark-coloured cakes. During the debates on the Tobacco Bill in 1863, Mr. Ayrton, M.P., said, "Cavendish tobacco was made by steeping it in a little rum, sugar and water, and everyone could make his own Cavendish tobacco if he chose to steep and press it" (Hansard p. 712). Contemporaneous with these debates were articles and discussions on this Tobacco Bill in the periodicals of the day. On April 25th, 1863, in *Once a Week*, Charles Dickens described Cavendish as "flat cakes usually 10 inches in length, 3 broad, and $\frac{1}{2}$ inch thick, usually of a black colour, but in the finer kinds of a yellowish brown. These cakes consist of strips of leaves freed from the mid-rib and larger veins, placed carefully in a layer and pressed after they have been moistened with

molasses or liquorice juice dissolved in water. Some of the finer sorts are said to be prepared with honey, and hence the term 'Honey Dew,' applied to lighter kinds." Dickens took a great interest in the subject of tobacco, as is evidenced by the interesting articles published by him from time to time. As is well-known, too, he was a smoker, and hence was more likely to be accurate in his description of the various tobaccos used than a non-smoker would be. "Negrohead," Dickens goes on to say, "is in small sticks usually made by twisting one or two strands together like a rope and then flattening by pressure. It is always black and inferior in quality to Cavendish." In *All the Year Round*, for March 24th, 1866, Dickens shows the difference between the British and the foreign manufactured cake Cavendish. "The foreign is manufactured with sugar, liquorice, pure essential oil and rum," whilst the home manufacturer is prohibited from using anything but water. "The British Cavendish is the plain flour and water cake, the other is the rich plum one with sugar and spice and all things nice."

From the data here given it may be concluded that Cavendish was cake tobacco and Negrohead was roll, and that it was to these respective forms of tobacco that the terms "cavendish" and "negrohead" were applied in the Manufactured Tobacco Act.



The Cigar.

“The Cigar,” says Julian Hawthorne, “remains the proud monarch of the world of smoking. Though his undivided reign be brief, yet the family is numerous, and the continued succession to the throne secured for ever. Like other monarchs of the world, he *can* indeed be shockingly bad, yet, on the whole, he rules by his intrinsic merits as well as by popular consent.”

Tobacco leaves, rolled up in the form of cigars, formed one of the methods by means of which the natives of the New World drew ecstatic enjoyment from the narcotic weed. According to a writer in “Bentley’s Miscellany” of 1844 (Vol. xv.), the nobility of the court of Montezuma made use of the dry leaves of Yetl (ancient Mexican name of tobacco) by rolling them into a “cigare,” and having inserted it in a tube of wood or a reed, it was held in the mouth by one hand, lit, and the smoke swallowed, whilst the nostrils were stopped with the other hand. Columbus saw the natives “perfuming” themselves and “drinking” smoke, and it was not long before the Spaniards adopted the new vice. Cigar smoking does not appear to have become general in Central and Northern Europe until the close of the last century or the beginning of the present.* The word “cigarro” is said to be of Cuban origin, meaning “tobacco.” “The first cigar factory,” says the author of “Tobacco Talk,” “was established in Hamburg in 1796. At first the habit was looked upon as a dandyish and expensive way of taking tobacco, but the habit soon spread throughout the world.” A writer in the Penny Magazine of 1841, states that smoking tobacco, in the form of cigars, was scarcely known in England except to the higher class of smokers. Few cigars were then manufactured at home, and the import duty of 9s. per lb., prevented the poorer devotee enjoying tobacco in this form.

* “Tobacco Talk” Nicot Publishing Co., Philadelphia, 1884; also “Tract about Tobacco” by Professor E. P. Thring, New York, 1878 or 1880.



HAVANNAH.

$\frac{1}{3}$ Natural Size.

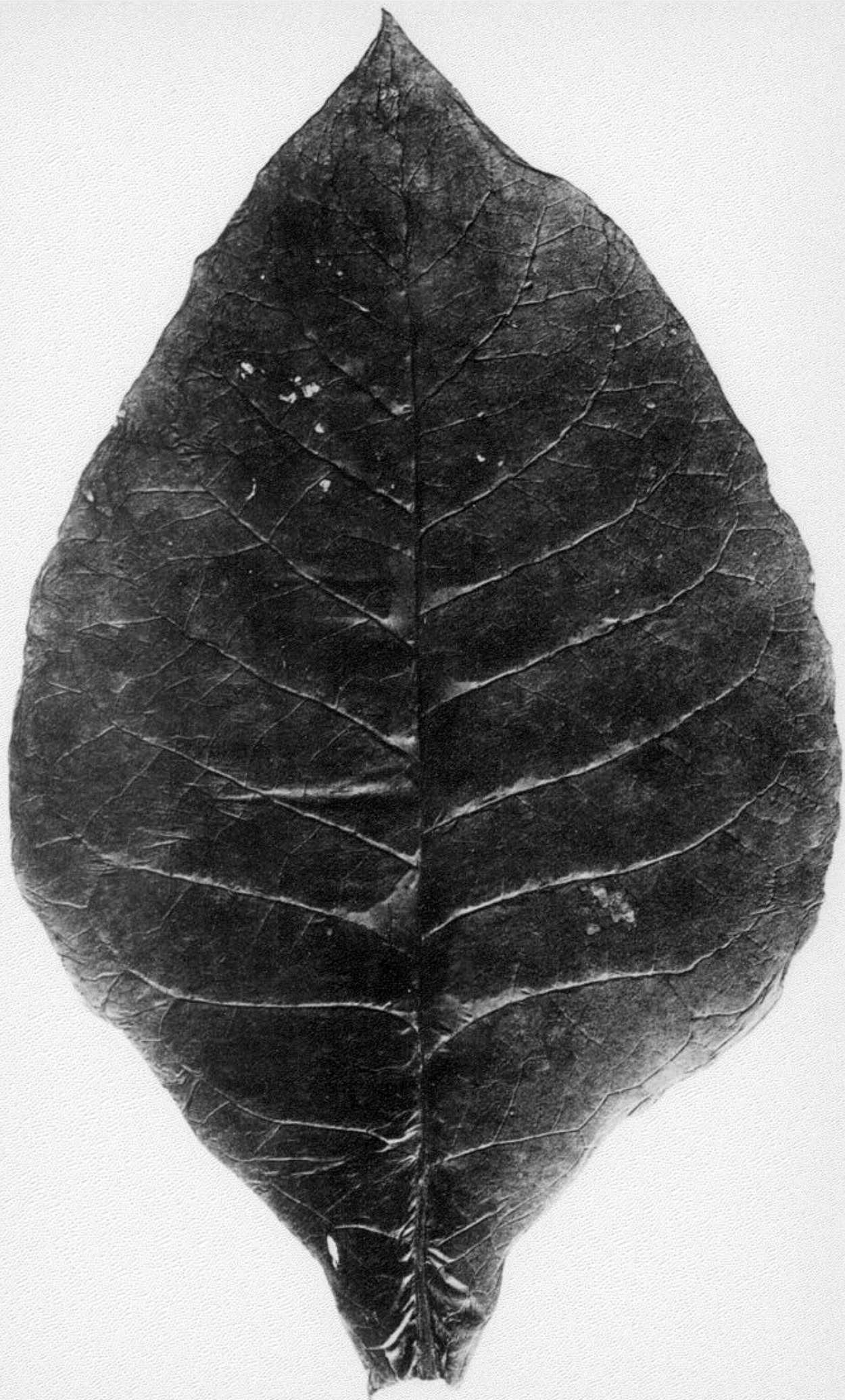
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SUMATRA.

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LIGHT BORNEO

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TANDEK, (British N. Borneo).

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YARA, (Cuba).

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MEXICAN.

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CARMEN COLOMBIA.

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MANILLA.

½ Natural Size.

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CULTIVATION OF CIGAR TOBACCO.*

In the island of Cuba, there is a small district of some 67,000 acres in extent, in the vicinity of the town of Havana, known as the Vuelta Abajo, or the low lying district, and here for many generations has been produced the finest cigar tobacco. "In a year" says the correspondent of "Tobacco" (June, '96), "when Nature has been favourable, and we have a large crop, it is estimated that the entire tobacco production of the island amounts to 500,000 bales (averaging 100 lbs. per bale), valued at twelve to sixteen million dollars and divided as follows :—

			Bales
Vuelta Abajo	...	...	200,000
Partidos	...	...	50,000
Remedios	...	...	200,000
Cuba, Yara, &c.,	...	...	50,000
Total ...			500,000

It has been computed that about 50,000,000 Havana cigars are annually exported from Cuba to England. Other places in the Tropics, noted for the superiority of their tobaccos, are the Philippines (Manilla), Mexico, Borneo, Florida, Colombia, Paraguay, E. and W. Indies (Sumatra, principally for wrappers), Jamaica, Java.

The tobacco seed is most carefully selected and sown in a forcing bed called The Nursery. From here, the healthiest and strongest plants are taken by the Cuban "vegueros" or tobacco farmer, and planted out in rows on his "vegas" or farm, at sufficient spaces from each other to allow free access of sunshine and fresh air to the growing plants, and to permit of the cultivator tending them without damaging the leaves. The ground requires to be drained and of a rich vegetable mould, the character of the soil affecting the quality to a very large extent. A well drained sandy loam is the best, but "the more organic matter a soil contains the heavier is the out-turn, but the leaves grow thicker and aroma less" (Lock). The Vuelta Abajo districts are yearly flooded during the autumn, and in the alluvial deposit left after the subsidence of the

* For information on this point I am indebted amongst others to the following works :—

"Tobacco ; a Handbook for Planters," 1883, C. G. W. Lock, F.L.S.

"Instructions how to grow and cure Tobacco," 1885, by Major Ragland.

"Tobacco : Its use and abuse," by L. Silberberg, 1893.

"Guide to Planting, as practised in Cuba," translated from a work published in Cuba in 1878, and printed by Higgs and Company, Colombo, 1889.

"Growth, cultivation and manufacture of Tobacco," 1896, by G. J. Freeman.

water the plants are transplanted. This deposit, combined with the suitability of the seasons, accounts for the superiority of Havana leaf. It, however, has been freely stated by buyers and others, that guano has been used of late years as a manure, with a consequent deterioration of aroma. In other lands, it appears to be the practice to irrigate the soil with water containing saltpetre, in the proportion of one oz. to the gallon, with the object of making the cigars burn well. In Sumatra and British North Borneo the soil is drained, and the trees and thick undergrowth cut down and fired, the ashes therefrom adding to the fertility of the land so cleared. In these countries "the cultivation of the plant is carried out under European superintendence by Chinese coolies, who with docility, tractability, and industry, combine the muscular vigour and endurance requisite for the purpose. Each coolie has under certain conditions about thirteen acres allotted to him, and, in addition to the ten hours daily labour in the heat of the sun, he may often be seen out in his field on a moonlight night hoeing the plants. It is true the land does not belong to him, but he enjoys an annual lease and many other advantages, and he is certain to obtain a fair price for the produce, his employer being bound by contract to purchase the leaf from him for prompt cash." (Freeman.) This prompt cash, John Chinaman often loses in a single night's gamble, only to commence work again and try his luck with the following year's wage.

The protection of the tobacco plants from high winds is important, otherwise the leaves get bruised and torn, and are then unfit to be used as cigar wrappers. From the time of planting to the time of packing is a period of constant attention and unremitting toil to the planter. During the whole period of growth, he is continually engaged in exterminating enemies that threaten the destruction of his crop. Later on the plants require to be hoed, weeded, suckered, primed, and topped. After the harvesting the most difficult stage is reached, viz. : the curing, and is one that calls for the exercise of the whole of a planter's skill, judgment, and experience. It is an anxious and trying time; and with all his pains only a fraction of his crop will consist of really fine tobacco. Climate, soil, situation, method of cultivation, of harvesting, and of curing, the distance it has to travel, and the varying processes of manufacture, all influence more or less the quality of cigar tobacco. Sometimes a second crop of leaves which are

known as "capadura," is produced from young suckers, but the tobacco is much inferior to that grown from the parent stem.

METHOD OF MANUFACTURE.

As there is but one method of making a hand-made cigar, it may be interesting to reproduce a description given by a correspondent of the *New York Sun* in a visit to a large cigar manufactory established in Havana.*

"The factory is cool and ventilated. The ground floor is a long warehouse where the tobacco is stored. From the bales it is distributed to the shippers, who sort and stretch the leaves, remove the stalk, and pick out leaves for 'wrappers.' The tobacco, other than 'wrappers,' is taken upstairs, and assorted into five classes, according to strength of flavour and fineness of leaf. Five or six shafts, which communicate below, are fed with the different classes of tobacco. Here the cigar makers are at work. The 'wrappers' are further assorted according to fineness and colour. This is important work as profits depend upon the nice judgment shown by men who separate the wrappers and who give the cigar makers the kind suitable for their 'fillings.' The cigars are made in a large lofty apartment with a stone floor. The operatives sit in rows at benches, partitioned off to prevent mixing the tobacco. A little hard board lies on each bench, and upon this the cigars are rolled. The operator takes enough of the 'fillings' for a cigar, places them in a 'binder' and fashions it. He then takes a leaf from his heap of wrappers, folds it carefully round the cigar, trimming it with a sharp knife and cutting it square at the open end. The smaller end is closed by means of paste. Many cigar makers give the end a twist in their mouths, and this is especially the case with the negroes engaged in this department. Each operator has a little mould into which the cigar must fit and pass through a hole bored in it. They are packed in bundles of fifty. White men, negroes, and coolies are employed—white labour is most intelligent, coolie least so. Very few of the latter are allowed to roll cigars. Women also are employed in sorting tobacco. They are in a separate building, as the co-education of the sexes does not work so well in a Cuban cigar factory as in the æsthetic atmosphere of a New England college. They range in colour from a pure white to a shining black.

* Taken from "Tobacco Talk," by George Redway, 1884.

They all smoke—generally the strongest cigars. Unlike the clerk in the candy store, who is allowed to surfeit himself and loses his taste for it, men and women do not lose their taste for smoking. The manufacturer forbids smoking during work hours, as it distracts the attention and the cigars are less carefully made. The operatives are allowed to carry away two or three, these being made by apprentices.

It requires at least three days to make a cigar from the time it is taken out of a bale. The first day, soaking the bundles; the second, picking and folding; and the third, boxing; but it is usual to allow a longer time to elapse so that the cigar may not be too fresh when packed."

Many smokers will not fail to notice, probably with regret, the absence of the improvised bench, described by an "anti-tobacconist" — the Countess Merlin — in her "Visit to the Havannah in 1844," when she referred to the cigars "rolled—yes! rolled upon the bare thigh of one of the country girls called 'Guajira' in Cuba." From an article on the Havannah cigar in "Glimpses of the tobacco world" (*Tobacco Trade Review*, January, 1889), the author appears to have freely used his eyes, and gives the following description of the moistening process. "The tobacco leaves are wrapped in palm leaves, and carried to the moistening room. Here they are put into large barrels in which is a solution of saltpetre and water. Some manufacturers substitute a solution of Spanish brandy or other sweetening, but as good wine needs no bush, so fine Havana tobacco needeth none of these. Having stood in the barrel a short time the liquid is poured off, and the tobacco leaves spread out upon the edges of the barrels, when the surplus water is drained off and the leaves rendered pliable." Whether the revelation of the different "sauces" employed abroad is true or not is an open question. To the revenue officer here, the importance of such a statement lies in the fact that the liquoring process is a convenient stage at which adulterants may be added.

WHAT IS ALLOWED IN THE MANUFACTURE OF CIGARS.

Nothing but acetic acid for antiseptic purposes and water is allowed to be added to cigar tobacco. In those instances where cigar makers fix the tapering end of the outside wrapper by means of a little gum or paste, no objection has been taken by the Board, so long as it is used strictly for this purpose.

Survey Notes.

If a cigar be dissected longitudinally it will be found to contain a core or central body consisting of small scraps of tobacco leaves known as "fillers," an inner covering formed of two or three layers of leaves, the "binders" or "bunch wrappers," and an outside soft, silky covering, known as the "wrapper."

On some tobacco plantations, it appears to be the practice to manure the soil with nitre (saltpetre) in order that the plants may absorb the salt and so impart a good burning property to the leaves. Under these circumstances, if the stalk, or more properly speaking, the midrib, of a leaf be taken from the bale and examined by means of a lens, the saltpetre may be seen to have permeated the whole length of the rib. A portion, on being burnt, will reveal the presence of the nitrate by its "fizzing" and rapidity of combustion.

The water used by the manufacturer should be free from any added salt.

Cigars which are sold containing explosive material or added flavouring matter of any kind, are liable to seizure.

There is always a greater or less proportion of very fine "tobacco sand," mechanically present in imported tobacco, which has been deposited by wind and rain upon the plant during growth.

The stalks or midribs separated from the leaf after the damping process are collected, and cannot legally be removed in quantities less than fifty lbs. at one time. They are used either for the purpose of making snuff, or returned to the Customs authorities in the form of Offal Snuff for drawback. During the transit of these stalks they must bear a certificate signed by the manufacturer from whom removed and addressed to the other manufacturer, stating date of removal and address to which consigned.

A cigar manufacturer requires to be licensed as a tobacco manufacturer, as unlike the cigarette maker, he uses unmanufactured tobacco. No paper whatever is allowed to be used in the manufacture.

Adulteration.

There is now no evidence of the adulteration of British manufactured cigars, but sophisticated foreign

ones have been discovered. Owing to the excellence of many British made cigars (the prices of many equalling those of the Havana), and also to the fiscal regulation insisting on their absolute purity, the popular belief in their adulteration and inferiority is slowly but surely being dissipated. English buyers compete keenly with the foreigners for the finest cigar tobacco placed on the markets of the world, and work it at home into cigars for consumption here. It is extremely doubtful if any adulterated British-made cigars are placed upon the market.

The Fiscal Grievances of the Cigar Maker.

This subject would be incomplete without a reference to the questions that have agitated the mind of the cigar trade for the last thirty years.

In 1863, in the extension of the principles of free trade, Mr. Gladstone, then Chancellor of the Exchequer, lowered the import duty on cigars from 9s. per lb. + 5 per cent. to 5s. per lb. The consequence of this step was the destruction of what was practically a monopoly hitherto enjoyed by the British manufacturer. The ensuing competition between the home and the foreign made article led to the advent of the cheap continental cigar. In the debates that occurred on the Tobacco Duties Bill, as it was termed, Mr. Gladstone announced his data for placing the import limit at 5s.* He took two cases, "one of average tobacco made into segars, the other an extreme case." Both are represented tabularly as follows:—

"THE AVERAGE CASE."

"Segars made from tobacco of ordinary quality including Havannah of a somewhat dry kind, Yarra, German and Dutch tobacco."

Calculated on an importation of 100 lbs.

		£	s.	d.			£	s.	d.
100 lbs. leaf tobacco at 3/- and 5 p.c. and granting allowance for interest and con- tingences. - - - - }		16	1	9	17 lbs. stalks at 2/4		1	19	8
					14 lbs. refuse and moisture. - - -				
					69 lbs. cigars - - -		14	2	1
Total - - -		16	1	9	100 lbs. Total - - -	16	1	9	

* Hansard, p 1619, 19th March, 1863.

On 21 April, 1898, Sir Michael Hicks-Beach, the Chancellor of the Exchequer, reduced the duty on unmanufactured tobacco from 3s. 2d. per lb. to 2s. 8d., and made proportionate reductions on other descriptions of tobacco. The import duty in cigars is maintained at the old rate—viz., 5s. per lb.

In the exemption of cigars from the reduction of duty, the Chancellor has departed from the free-trade principles laid down by Mr. Gladstone in 1863, establishing a correlative duty between unmanufactured and manufactured tobacco, including cigars. His reason for this departure is given as follows:—

I have very carefully inquired into this matter and my advisers assure me that home-made cigars do not really compete with the foreign article—that the taste for foreign cigars is a taste, as it were, by itself, which will be satisfied with nothing else than foreign cigars, and that therefore any change in the relative cost of foreign cigars and home-made cigars will not have the effect of stopping the importation of foreign cigars in any degree. I know this is contrary to former theories. I know that it is contrary to great authorities who have thought it necessary that there should be a relative duty always established between cigars and unmanufactured tobacco. But holding this view as I do, and believing that the consumer of foreign cigars can just as well afford to pay a little more for his luxury as the consumer of sparkling wine, I do not propose to reduce the duty on cigars.—*The Times*, 22 April, 1898.

Apart from the superior class of foreign cigars such as the Havanas and Manillas, it is open to doubt whether the contention of the Chancellor holds good. With a difference of nearly 1s. 6d. per lb. in favour of the home cigar manufacturer, it remains to be seen whether the cheap Dutch, Swiss, and Belgian cigars formerly imported here, will be able to compete with their English rival.

Welcome as this measure is to the cigar manufacturers, it is a matter of great regret that the Chancellor did not go one step further and remove the grievance of the inadequacy of the drawback allowance. The new rate is fixed at 2s. 9d. per lb., but inasmuch as the old drawback rate of 3s. 3d. with the import duty at 3s. 2d. was inadequate, the same reasons show that a drawback of 2s. 9d. with an import duty of 2s. 8d. must be insufficient to encourage the export of British manufactured cigars.

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£14 2s. 1d. divided by 69 lbs. would represent a payment of 4s. 1d. He proposed "to allow 5s. in order that the labourers who were employed in the manufacture, amongst whom were women and children, might be well looked after."

"THE EXTREME CASE."

Tobacco selected of "wettest description."

	£	s.	d.		£	s.	d.		
100 lbs. of Havannah tobacco containing 23 p.c. of moisture as before. - - - - }	16	1	9	18 lbs. stalks at 2/4	2	2	0		
				2 lbs. refuse smalls and waste - -					
				23 lbs. moisture - -					
				57 lbs. dry cigars- -			13	19	9
Total - - -	<u>16</u>	<u>1</u>	<u>9</u>	100 lbs. Total - -	<u>16</u>	<u>1</u>	<u>9</u>		

Proceeding as before, this result showed that the duty which the manufacturer paid on 57 lbs. of cigars, devoid of moisture, was 4s. 1d. per lb. "Had they (the Government) known," said Mr. Gladstone, "as much before his proposal was made as they knew now, he did not think he should be justified in proposing so high a discriminating duty as 5s. on the foreign article."

To these statements there was practically no rebutting evidence. A Mr. Ayrton, the then member for the Tower Hamlets, who, throughout the whole of the debates on the Bill was the leading spirit of opposition, cited some calculations furnished by Messrs. Cope, Bros. He attempted to show that the import duty should be 5s. 7d., but his data appear to have been too meagre and imperfect to combat those of the Chancellor's. The Bill became law on 27th March, 1863, (26 and 27 Vict., c 4.) Its effect on the import of cigars is shewn as follows:—

	lbs.
1861	297,365
1862	329,297
1863	548,214
1864	729,263
1865	787,399
1866	836,219
1867	885,622
.
1897	2,470,614

Having worked previously under the genial sunshine of protection, the reduction of duty from 9s. 5.2-5d. to 5s. per lb. was naturally repugnant to the great majority of British cigar manufacturers, and from that time to the present, more or less dissatisfaction has existed with the alleged favour shown to the foreigner. There is no doubt that the imposition of a heavy import duty on unmanufactured tobacco seriously handicaps the manufacturer here. It compels him to use the strictest economy and to work up as far as possible the damaged, uncured and otherwise unsuitable portions found in the bale to prevent loss. These difficulties and disadvantages were allowed for in fixing the import duty at 5s. Taking the extreme case, quoted by Mr. Gladstone, if 10 % moisture be added to make the 57 lbs. of desiccated cigars marketable, it would show a protection of 6d. per lb. More recent data serve to confirm the fact that the British cigar manufacturer has more than the turn of the scale in his favour. In reply to a memorial of the tobacco trade on the subject of the postal importation of cigars, the Treasury authorities stated (4th Nov., 1896) that "according to the best estimate that can be formed, the duty paid on 1 lb. of cigars manufactured in this country is about 1s. less than the duty paid on the same quantity imported from abroad. The home manufacturer has, therefore, an advantage of 1s. per lb., whether the importation be made through the post or otherwise."

To avoid the dutiable losses and waste in manufacture, and the consequent repayment of duty on the useless stalks in the form of worthless snuff, the alternative plan of Manufacturing Cigars *in Bond* has been advocated from time to time. The question was forced upon the Government in 1863, and occupied an important part of the debates on the Tobacco Duties Bill. The Chancellor of the Exchequer said that: "Very early in the discussion the question was raised, whether it would not be possible to extend to traders in cigars the privilege of manufacturing them in bond. He had examined that question attentively, and he had come to the conclusion that there was no mode in which such manufacture could be carried on in bond, because there was such a number of persons of small means engaged in the trade that it would be impossible to reconcile the operation with the requirements of the bonding system."*

* Hansard, page 952, 27th February, 1863.

In other words, it would give the large cigar makers such an advantage over the small ones as to probably injure, if not destroy the trade of the latter altogether. The injustice of such a step in its application to cigars made and sold at home has been practically recognised, and the demand has now been restricted to their manufacture in bond solely for exportation. It is urged that under the present fiscal regulations, the allowance of drawback on cigars is too low to permit the British maker to compete on an equal footing with the foreigner: that if allowed to manufacture cigars in Bond, under the same conditions as Cavendish or Negrohead, a large export trade could be done, and employment given to operatives at home: that the interest of the small maker would be unaffected, seeing that he produces only for the home market. Apart from the impossibility of drawing any line of distinction between a large and a small manufacturer, the contention of the claimants necessitates a review of the whole question of the manufacture of tobacco in Bond for exportation and strikes directly at the basis of the drawback allowance.

In the Tobacco Duties Bill of 1863, Mr. Gladstone met with this obstacle. The 5 and 6 Vic. prohibited the possession of any sweetening matter on a manufacturer's premises. Consequently a particular kind of sweetened tobacco in the form of cake, and known as Cavendish, could not be manufactured and supplied by the British maker, but, curiously, could be obtained from the foreigner on his payment of the import duty. This anomaly Mr. Gladstone was determined to remove, especially as the duty on this imported Cavendish was to be lowered nearly 60 per cent. He saw no better way to place the British manufacturer on an equal footing with his foreign rival than by establishing bonded warehouses, wherein the former would be allowed to manufacture this sweetened tobacco, and so compete with the importer of the foreign make. "It must be borne in mind," says Mr. Gladstone, "that the manufacture in bond was at best a very defective, clumsy, and costly expedient. It was, however, better sometimes to permit such manufacture than to prohibit the trade altogether, but the privilege given to manufacturers was attended by various drawbacks. The enjoyment of it was absolutely limited to a very few spots where the Customs had considerable establishments, which enabled them to conduct the necessary supervision."* From the first it was foreseen

* Hansard, p 337, 13 Feb., 1863.

that the nature of the concession practically restricted it to the largest and wealthiest traders. To the small manufacturer, as well as those remote from convenient centres, the privilege given to manufacture in bond was practically useless. The system was the choice of the less of two evils. It appears never to have been the intention of the framers of the Act to go any further than to place the British manufacturer on terms of equality with the foreigner in supplying the home market. The supply to the foreign markets was to be by granting a drawback "on the exportation of manufactured tobacco, so as to return to the pockets of the manufacturers as nearly as possible the amount originally paid in duty."* Throughout the whole of the debates there is no intention manifested that manufactured tobacco should leave this country through the door of the bonded warehouse. One of the clauses in the Manufactured Tobacco Act, viz., section 4, subsection 5, states :

"When any unmanufactured tobacco shall have been manufactured or converted into Cavendish or Negrohead in the warehouse, the same shall be duly entered for home consumption, and the full Duties of Customs shall be paid upon the tobacco so manufactured before the same is made into packets."

Notwithstanding this, the following section permits the exportation of such manufactured Cavendish and Negrohead. Thus :

"If any tobacco so manufactured in the warehouse shall not be made into packets for home consumption, the same shall be re-warehoused either for exportation or for future packing, wrapping and labelling for home consumption, if at any time afterwards required for that purpose."

It is most improbable that this clause was ever intended to permit the manufacture of Cavendish and Negrohead to be carried on expressly for exportation, otherwise the preceding section, quoted above, is inconsistent. No definition was laid down in the Act of the terms Cavendish and Negrohead, but there is every reason to believe that the former applied to flat cakes of sweetened tobacco produced by pressure, and the latter to ordinary foreign sweetened roll. The degree of pressure required was left to the manufacturer in bond, and also the quantity of saccharine matter that might be added. Shortly after the passing of the Act, concessions were given to permit the *cutting* of Cavendish in bond, and the consequence was

* Hansard, p 1114, 5 March, 1863.

the production of various cut tobaccos — mixtures, flakes, fine cuts, and, later on, cigarettes — so closely resembling the ordinary tobacco manufactured outside bond that it became impossible in some cases to detect any difference. “Manufacturers in Bond of all descriptions of Tobacco,” is the present headline on the price lists of one firm of such manufacturers, and all the above-named descriptions of tobacco are nominally included in the terms “cavendish and negrohead.” At first, six manufacturers availed themselves of the privilege given by the Act,* and by the end of the following year (31 March, 1864) 44,959 lbs. had been exported, 16,357 lbs. shipped as stores, and 10,112 lbs. paid duty for home consumption, or over 85 per cent. exported and shipped as stores. At the present time the number manufacturing in bond is five, and a large export trade done, probably to the amount of nearly two million lbs., as against 84,731 lbs. exported on drawback. It is very doubtful whether the number of bonded manufacturers would have been even so high as five, had the intention of the Act been strictly adhered to. The manufacturer who exported his tobacco on drawback found that he was being considerably under-sold in the foreign markets by the manufacturer who exported from bond. † The former worked upon unmanufactured tobacco on which duty had been paid, and, consequently, sustained the loss of interest on the capital which had been expended on duty; there was also the shrinkage of material, waste in manipulation, the depreciated dutiable value of the stalks and refuse, the carriage and cost of grinding the same into offal snuff, with its attendant losses of material. Under the bonded system no duty was involved whatever, and hence the facilities given to the manufacturers in bond were such as to give an advantage of 6d. per lb. over the manufacturer who exported on drawback. The latter also was therefore compelled in self-defence to manufacture in bond.

The result of this bonded system has thus been to produce a gigantic monopoly in the export trade of cut and roll tobacco. This system, in its application has become antagonistic to the principle of the Act which created it. The climax may be said to be reached in the permission given to manufacture the only other kind of tobacco that could be included as “Cavendish or Negrohead,” viz. :

* Customs 8th Report. p. 37.

† Reports of Tobacco Conference, 1878: Tobacco Trade Review, 10th August, 1878.

cigars sweetened for exportation. From what has resulted in the case of cut tobacco will probably result with cigars exported on drawback—the practical extinction of the small trader.

Mr. Gladstone had great hopes that the drawback allowance would be sufficient to encourage the export cigar trade. “He did think it might be in the power of the Government to propose something better for the trade than allowing the manufacture in bond—namely, the readjustment of the present system of drawbacks, which would have the effect of opening up advantageously to the British manufacturer the export trade. The duty of the Government was to make the measure as favourable as possible to the British trader.”† Later on he said, “The importer brought 100 lbs. of leaf into this country. In the manufacture he took out a certain quantity of stalks and a small amount of absolute waste. He paid 3s. and 5 per cent. and they gave him back 3s. 3d. on every pound of segars and upon every pound of stalks manufactured in this country. His belief was that that came as near to a fair and sufficient drawback upon the manufacture of tobacco in general as could be calculated, but, at the same time, he admitted frankly that it was not possible so to construct a system of drawback as to make it cover everything that might be quoted in the nature of an extreme case. He certainly should hope that the export of cigars would be a profitable business, and that a great stride would be given by the new enactment as compared with the present state of the law.”‡ Unfortunately, the hopes of Mr. Gladstone have not been realised. For the year ending 31st March, 1896, the export trade in cigars was 2,840 lbs. on drawback, the largest amount for the last eleven years, the average of which period was a trifle over 2,000 lbs. In 1864 it was 1,605 lbs. These statistics show that there is something amiss. Either the British cigar maker is unskilful and neglectful or, what is more likely the fiscal laws are at fault.

The large import of nearly two and a half million pounds of cigars would appear *per se* to reflect on the ability of the British manufacturer to produce a suitable article for the consumer, but as these imported cigars are principally Havannahs, Manillas, etc., their high quality places them at once beyond the reach of competition.

† Hansard, p. 953. Tobacco Duties Bill, February 27, 1863.

‡ Hansard, pp. 1615-6, 19 March, 1863.

Probably the quantity of tobacco manufactured into cigars at home is somewhere about five million pounds, whilst over 46 per cent. of the tobacco manufacturers in England are cigar makers,* widely distributed over the country. These facts testify to the energy and success of the home manufacturer in supplying the wants of the consumer. The cause of the practical non-existence of an export trade has been invariably assigned to the inadequacy of the drawback allowance. The success of the British manufacturer at home may, however, be due to the slight protection that the import duty on foreign manufactured cigars gives him, whilst his failure abroad may be due to the dutiable losses in manipulation not being sufficiently allowed for in the rate of drawback. In order, therefore, to test this question of the alleged inadequacy of the drawback allowance, it is necessary to state the leading principles governing the exportation of tobacco laid down by the Government in 1863.

On the introduction of the Tobacco Duties Bill, the drawback allowance on all kinds of tobacco was fixed at 3s. per lb., but it was pointed out by Sir Stafford Northcote and others that "The Treasury and the Customs had fallen into an error respecting the drawback. and had fixed it at so low a point, that exportation was impossible."† The Chancellor of the Exchequer said: "I have all along recognised the obligation and expressed the desire to examine with the utmost care every measure that may be proposed for the purpose of opening new channels of trade to the British manufacturer. I hope to be able, on the whole, to comply with the suggestion which has been made, that after the duty has been paid on tobacco when it enters the country the manufacturers shall be permitted to proceed with the manipulation of it without let or hindrance, and shall then on exporting it receive full compensation for the duty they paid in the first instance."‡

Three days later he announced "that clauses had been prepared for insertion in the Bill giving a drawback on the exportation of manufactured tobacco, so as to return to the pockets of the manufacturers as nearly as possible the amount originally paid in duty." A fortnight later, a further addition was made and a precedent established, which in the case of cigars is now sought

* Collected from statistics in "Tobacco" Almanack, 1897.

† Hansard, p. 986, 2 March, 1863.

‡ Hansard, p. 1000, 2 March, 1863.

to be extended. "The third change was to make a very small addition to the drawback. At present it was fixed by the Bill upon the assumption of a certain average amount of moisture, and that drawback, as now fixed, was an exact measure of the amount of duty. But wishing to make the measure as liberal towards the trade as he could, consistently with the interests of the revenue, he had thought it fair and right to propose to the Committee to take into view the fact that upon all descriptions of tobacco manufactured there was a certain amount of inevitable waste from absolute loss in the manipulation, the cutting, grinding, &c., amounting perhaps to one or two per cent. In the particular case of 'High Dried Snuff' it amounts to much more. Persons engaged in the manufacture were aware of the difficulty, and that it was found impossible to arrange the drawback upon this material differently. He, therefore, proposed with regard to all kinds of drawback to raise the standard or rather the pivot, if he might so speak of drawback, from 3s. to 3s. 3d a pound all round. This would be a considerable advantage to the export trade in general." These concessions show the strong desire of the Government to deal fairly and justly with the exporter. A drawback allowance of 3s. 3d. per lb., exceeded the then import duty by 11-5d. per lb. In those instances where the dutiable losses in the manufacturing process exceed the two per cent. limit, as in the case mentioned, viz., "High Dried Snuff," it is obvious that the exporter of such goods will not receive an amount equal to the duty paid on importation. The specific allusion to "High Dried Snuff," and the exclusion of cigars, seem to show that the latter were not deemed to be entitled to any special consideration. The pointed reference to the snuff was due to the fact of various speakers, in the course of the debates, drawing attention to this "High Dried" or "high toasted" product of Ireland, alleging that one-and-a-half pounds of stalks were required to manufacture 1 lb. of such snuff. The Government had also agreed to impose a differential duty on imported snuff, viz., 4s. 6d. per lb. in order to place the Irish manufacturer on a level with his foreign competitor. At the commencement of the debates (13th February, 1863) Sir George Bowyer alluded to the dutiable losses of the cigar maker, he having to pay duty on tobacco in a damp state, and "which therefore weighed more than when it was dry," and, as a consequence, pleaded for the manufacture of cigars in bond. Throughout

the whole of the debates, although a great deal was talked about cigars, yet no specific allusion was made, from the drawback point of view, to the point raised by Sir George Bowyer. The question of the inadequacy of allowance on cigars exported does not appear to have been realised by the trade, nor was this to be wondered at. The Bill contained so many novel features and covered so great an area, that attention was chiefly confined to importation rather than to exportation. It was more a question of the relation of the foreigner to the British trader at home, than that of the British trader to the foreigner abroad.

After the Bill had become law and the trade had settled down to the new conditions, statements as to the alleged inadequacy of the drawback allowance began to be made by the cigar exporter, and have continued down to the present time. He contends that his dutiable losses in manipulation are sufficiently great to demand a higher drawback than 3s. 3d. per lb.

This contention of the cigar maker practically involves a recognition of the principle of establishing differential rates of drawback for the various kinds of tobacco and snuff exported. If an increased allowance be granted for cigars, then it is but just and fair for the principle to be applied in the case of exportations of High Dried Snuff, etc. This principle appears to have been considered by Mr. Gladstone in dealing with the question of this snuff, and he declared it to be impossible of application. The question, however, arises whether the "impossible" of 1863 can now become the "possible" of 1898. The repeated demands of the cigar maker for an increased allowance, his experience of being undersold in the foreign markets, his inability to supply goods in the colonial markets at the price required, and, lastly, the permission given to some cigar makers to manufacture in bond, force this question of differential rates of drawback once more to the front. 93 per cent. of cigars exported for the year ending 31 March, 1896, went to South Africa; a fact that seems to augur a great extension if conditions are more favourable.

The following data have been collected with a view to compute the proper amount of drawback allowance payable to the cigar exporter. Since the operation of the Moisture Clause limiting the amount of water present in tobacco to 35 per cent., the tendency has been for manufacturers to import a leaf as dry as it can conveniently be obtained without detriment to the tobacco. As a result,

the average moisture in imported leaf tobacco for cutting purposes is 13 per cent., and it is not possible to import it much drier owing to its tendency to break and crumble. The cigar maker is forced to import some classes of tobacco of a moist description in order to preserve the flavour, but on exporting them in the form of cigars, he receives drawback on the assumption that they contained but 14 per cent. of moisture. These dry and moist tobaccos are used in different proportions by various cigar makers, and the difficulty of computing an average moisture as a basis of drawback is exceedingly great. Fifteen samples of leaf tobacco, with the stem, used in the manufacture of cigars were analysed recently, and gave a

Maximum of	20.01	per cent. of moisture
Minimum of	12.45	„ „ „ „ and a
Mean of	16.63	„ „ „ „

The sample with the maximum of 20.01 per cent. was of American leaf and used as a "filler," whilst another sample of American leaf, in addition to the above, used as a "filler" gave but 11.66 per cent. More recently still (Jan. 1897) the analyses of seven samples of leaf entire, taken by a tobacco manufacturer, gave the following results:—

Description of leaf.	Percentage of moisture.
Wanana	14.04
Common Sumatra	16.31
Borneo I.	20.12
Borneo II.	17.71
Tandeck	17.55
Seed	15.06
Mexican	15.20

Mean 16.57, a very
close approximation to the former mean of 16.63.

The computation of an average moisture is not the only difficulty. To arrive at an equitable rate of drawback, it is necessary to fix upon a fair percentage of stalk. Here, again, the task is as difficult as the computation of moisture. Some cigars are made from leaf, i.e., tobacco imported with the mid-rib, others are made from "strips" and leaf. In many cases the "wrapper" is the only kind of leaf imported with the mid-rib or stalk. The "Average Case" mentioned by Mr. Gladstone, contained 17 per cent. of stalk, and in his "Extreme Case" 18 per cent.

Recent observations in some factories showed the percentage of stalk as follows:—

American about	25 per cent.
Java and other East Indian	21 „ „
Havannah	17 „ „

showing a mean of 21 per cent. Taking 16.60 per cent. as an average moisture, 21 per cent. stalk, and assuming 5 per cent. refuse and sand, and 1 per cent. absolute loss of material in the process of manufacture, the drawback data can be shown tabularly thus:—

£13 10s. 7d., divided by 70·8, gives 3s. 9d. $\frac{90}{708}$ or say 3s. 10d. to cover cost consequent on Excise restrictions. The "average case" mentioned by Mr. Gladstone in 1863, showed that the British manufacturer practically paid an import duty of 4s. 1d. per lb., the difference between this amount and 5s. being in favour of the home trader. If then the duitable cost of home made cigars, even in the "average case" is not less than 4s. 1d. per lb., a repayment of 3s. 3d. per lb. on exportation is obviously inadequate.

The adoption of a differential rate of drawback for cigars would, in all probability, be met with the request from the trade for a revision of the drawback rates applying to other descriptions of tobacco such as snuff and roll, and the demand could not fairly be withstood.

Application of Drawback Basis to Cigars.

In conclusion, a few words may be said with reference to the application of the drawback basis to cigars. The Manufactured Tobacco Act enacted that a *pro rata* allowance be paid on tobacco exported, should the quantity of inorganic matter (ash) contained therein exceed the standard limit of 18 per cent., and be withheld altogether should a limit of 22 per cent. be passed, and more than 2 per cent. of sand be present. The average inorganic matter on dry cigars may be said to be about 24 per cent., and hence were the Act to be rigidly enforced, no drawback allowance whatever could be granted. But, from the first, this particular clause has been regarded by the revenue authorities more as of a protective character, to be enforced only where the tobacco exported was of a doubtful character. Especially in the case of cigars, where the nature of the tobacco used can readily be seen by unrolling the leaves, the clause has been relaxed, except in a few instances, and every effort has been made by the revenue departments to promote their exportation by dealing with them as liberally as the security of the revenue would permit. This relaxation has since been legalised by the Finance Act of 1896 (59 and 60 Vict., c 28, s. 6) and to be applied in those cases "where no artificial increase of inorganic matter or sand has taken place." The basis of drawback is therefore practically a 14 per cent. standard of moisture.

Cigar "Ends."

CIGAR "ends" may be divided into three classes:—

- I. The "tips" which are cut off in a machine on the dealer's counter, and which are sometimes sold as cut tobacco to customers, and sometimes returned to the manufacturer for grinding into snuff.
- II. The unconsumed portion of cigars, which have been tested by wholesale buyers in the course of their business, and thrown aside on the cigar manufacturer's premises.
- III. The "ends" thrown away by the ordinary purchaser.

In regard to I, the practice of disposing of these "tips," as well as the "smalls," by a retailer to the manufacturer to be subsequently manufactured into snuff (offal) is not recognised by law.

Class II. is a more difficult matter to deal with. The cigars in question have not been sold, and the tobacco still belongs to the manufacturer, by whom the duty has been paid. He may be said to be legally entitled to re-manufacture these partially consumed cigars, either into fresh ones or into offal snuff. It is advisable, however, for the manufacturer to refrain from so doing, as the practice might entail inconvenience to himself, and probably trouble with the Customs authorities in getting the drawback on the "offal" snuff containing these "ends."

The third class is the one to which attention is chiefly directed. These waste "ends" have been collected from the streets, clubs, theatres, etc., and sold, to be used either legitimately as an insecticide for horticultural purposes, or illegitimately for re-manufacturing into cheap cigars or cigarettes expressly for juveniles. Seizures have been made from time to time, the cause of forfeiture varying with the circumstances; *e.g.*, manufacturing without licence, hawking, or storing on unentered premises. Throughout the whole of the revenue laws dealing with tobacco, no

reference is made to tobacco after it has once passed into the hands of the consumer. It appears never to have been contemplated that once the duty paid article had reached the consumer, it would ever be returned in any form into the stock of a licensed trader. In regard to the possession of these cigar "ends" by a licensed trader, the revenue point of view is this: if A buys 10 lbs. of cigars and throws 1 lb. away in "ends" or "stumps" as useless, he has got all out of them that he wished to utilize, and no one else has any moral or legal right to make a dutiable use of such "ends."

Should these "stumps" be ground and mixed with offal snuff for the purpose of obtaining drawback thereon, the Commissioners of Customs would require to be satisfied that

the person at the time of entry and shipping was and continued to be entitled to the Drawback thereon (s. 118, C.C. Consolidation Act),

and if the exporter or depositor failed to convince them, as he probably would, then under s. 108 of the same Act, the whole of the tobacco would be forfeited, and the Commissioners would have power to inflict a fine of £200, or cause the depositor to pay treble the amount of drawback sought to be obtained. Such a practice, moreover, would probably endanger the privilege of receiving drawback at all on offal snuff.

From the adulteration point of view, the storing of these cigar remnants with their carbonized ends, might involve the manufacturer in difficulties respecting the presence of prohibited matter on his entered premises, under 5 and 6 Vict., c. 93, ss. 4 and 5. Although there is no section in the existing law which specifically prohibits a manufacturer possessing cigar "ends," yet there are so many collateral difficulties attendant upon their presence, as to practically amount to such a prohibition.

It is advisable for every officer surveying a tobacco manufacturer to make himself acquainted with the odour of cigar "ends," either pounded up by themselves, or mixed with "returns," stalk flour and offal snuff. The smell is characteristic, and can be distinguished in most cases from other kinds, even from "overpanned" or partially scorched tobacco. The bag, box, or bin containing the "offal" or waste material intended for drawback, as well as all snuff work, should be closely examined, and in case of suspicion, *large* samples should be taken, and immediately forwarded for analysis.

Commercial Snuff.

HISTORICAL VIEW. *

THE practice of snuffing was in vogue among the Indians long before the discovery of America. Roman Pane, a monk, who accompanied Columbus in 1494 on his voyage to the Indies, described the Indian method of pounding the tobacco leaves in rosewood mulls and inhaling the scented fragments through tubes inserted in the nostrils. The practice of snuffing was introduced into Spain and Portugal and rapidly became fashionable. A royal monopoly of its manufacture was established, and for centuries the scented snuffs of the Peninsula were considered to be the finest and best extant. Jean Nicot, French Ambassador at Lisbon (1560), offered it to Catherine de Medici as a cure for headache, and the Queen popularised the practice of snuff taking in France; but it was not until the eighteenth century that the habit became general in England. The use of tobacco, including snuff, had increased after the Great Plague, but the chief impetus to the use of the latter was given by Sir Geo. Rooke, who captured several thousand barrels of fine "Vigo" snuff when making a descent upon Cadiz in 1702. This snuff was sold for prize money purposes at Plymouth, Portsmouth, and various other ports, and waggon loads were disposed of at the rate of 3d. and 4d. per lb. to Jews and land-sharks, who subsequently retailed it throughout the country at a great profit to themselves. The snuff first manufactured here was made by the consumer himself, who carried about with him a little rasp, with which a portion of the "carrotte" tobacco was grated and the snuff inhaled. The tobacco so rasped was known in France as *tabac râpé*, or "rappee" in England. Later on, little depressions were made to each rasp to receive the grated particles, so as to ensure a bigger pinch. Ultimately, the grinding was left to experienced men, whose business sign was that of a tobacco rasp, whilst the

* In this historical view, I am largely indebted to "Tobacco, its History and Associations," 1859 and 1876, by F. W. Fairholt, F.S.A.

little depression, before mentioned, developed into the snuff-box. The rage for snuffing reached its height in the days of Queen Anne. All classes indulged in the habit. "Cellars" of snuff were laid down and prized like wine. Lessons were given in the "exercises of the snuff-box according to the most fashionable airs and notions." In the time of William III. it became the fashion to be curious in the selection of snuffs. Rich essences were employed to flavour them, and a knowledge of such scents and blends was considered to be part of a refined education. The popularity of snuff taking continued throughout the reigns of the Georges, "Prince's Mixture" — a rose-scented rappee—being named after George IV. when he was Prince Regent. It is used to a small extent at the present time. Queen Charlotte took snuff freely and made the habit fashionable among court ladies, but the practice began to decline steadily in the reign of George IV. Later on, the snuff-box continued to be less and less seen, while in the present reign its use is restricted mainly to those long addicted to the habit. Fashion has now so completely reversed her ideas in the matter of snuffing, that it has become the exception and not the rule to indulge in the habit. Formerly it was supposed to indicate refinement, now it marks the opposite. Neglected by royalty, despised by fashion, the snuff-box has practically disappeared and become one of the bric-a-brac of the virtuoso—an interesting relic of the past.

WHAT IS ALLOWED TO BE ADDED TO SNUFF IN ITS MANUFACTURE.

The 5 and 6 Vict., c. 93, s. 3, allows "salt or alkaline salts" to be added to Snuff. These "salts" are subsequently defined by 41 Vict., c. 15, s. 25, as follows :—

- (1) The Chlorides of Sodium and Potassium.
—The chloride of sodium is practically the only ingredient in common table salt. The potash salt has a similar appearance and taste.
- (2) The Carbonates of Sodium and Potassium:
—The first of these is ordinary washing soda, and the second is pearl ash, sometimes called "salts of tartar. It occurs either in the form of granular powder or a solid mass. Unlike the carbonate of

sodium, it is extremely hygroscopic, and when exposed to the air deliquesces to an oily liquid. The alkaline taste is more strongly marked than in the soda.

- (3) The Sulphates of Sodium and Potassium. —The former is known as "Glauber's Salts." It is the "salt cake" of the alkali manufacturer. This salt is familiar as the white body left encrusting the inside of an acetic acid still when sulphuric acid and acetate of soda are used. Both sulphates have a bitter saline taste.
- (4) The Carbonate of Ammonium possesses a strong pungent odour of ammonia.

All the above salts are white, and are allowed to be added in such quantities that the whole of these added salts, together with those natural to the snuff, are not to exceed 26 p.c., calculated on the snuff when dried at 212° F. Samples should be taken in case of suspicion of excess, or of illegal salts.

By 5 and 6 Vict., c. 93, s. 2.

- (5) Essential oil for flavouring the snuffs (see article on "Essential Oils") and
- (6) Lime water to Welsh and Irish snuff.—As in the case of "salt," the quantity allowed was not defined in this section, and advantage was taken of the omission to use large quantities as an adulterant. Consequently by 30 and 31 Vict., c. 90, s. 19, the use of lime water must not increase the oxides of calcium and magnesium calculated to be contained in the snuff, by more than 1 per cent. on the dried stalks or other material used for making snuff; and under no circumstances must finished snuff contain more than 13 per cent. of these oxides. For example, if stalks, etc., which are intended to be used for making snuff, be dried at 212°F. and found to contain 8.4 per cent. of the oxides of calcium and magnesium, then the finished snuff made from these stalks, etc., on being dried at 212°F, must not

contain more than 9·4 per cent. of the oxides in question. It is, therefore, apparent that in order to prove how much of the oxides of lime and magnesia in the form of lime water have been added to snuff, a sample must also be forwarded of the stalk, etc., from which the snuff in question is made. This, however, may not be practicable, as the whole of the stalk, etc., may have been used up in the manufacture of the snuff. This difficulty was foreseen at the time of drafting this Clause, and provided for by stating that should any snuff be found to contain more than 13 per cent. of the oxides in question, it will be deemed to be adulterated and a penalty will be incurred. It will be noticed that the lime water can consist of both lime and magnesia. It was found that some descriptions of limestone, called Magnesian Limestone, contained a considerable quantity of oxide of magnesium when calcined. Hence the latter was included. The clause does not authorise the addition of magnesia. The latter must be naturally present in the lime

By 5 and 6 Vict., c. 93, s. 5., lime itself is one of the substances forbidden to be in the custody or possession of a manufacturer on pain of its forfeiture and £200.

By Board's regulations (G.O. 4 June, 1878.)

- (7) Tonquin Beans not exceeding 3 per cent.
The Tonquin, often called Tonka Bean, comes from Guiana and Brazil. It is of a dark colour and about the size of a scarlet runner bean.

Survey Notes, &c.

Snuff can conveniently be divided into three classes :

- (a) **RAPPEE**: A black snuff highly scented, containing on the average 40 per cent. of moisture. Examples are Prince's Mixture, Tottie's Mixture, Morton's Mixture, Macouba. The dark colour is due to a longer fermentation of the tobacco, called snuff work, whilst in the bin.

- (b) SCOTCH : A light coloured snuff, sometimes plain, sometimes scented, and containing about 20 per cent. moisture.
- (c) HIGH DRIED : Like Scotch, but more pungent. Five per cent. moisture. Example, High toasted Irish snuffs.

The incorporation of foreign materials with snuff has been carried on in the past to a large extent. In all continental countries where snuff has been produced, recourse has been had, more or less, to adulteration. The mode of manufacture and the absence of any scientific method of detecting the spurious ingredients, favoured unprincipled practices. The various scents employed only served the more to hide the baseness of the article and to shield the adulterators. Of all the gruesome things ever added to snuff, the worst was lead salts. Lead poisoning occurred over and over again. Many substances were added to increase the pungency of the snuff; and so deep-rooted was the custom, that, in England, it was found necessary when drafting the Pure Tobacco Bill, afterwards the 5 and 6 Vict., c. 93, to permit the addition of "salt" in the manufacture of snuff.

There are two important stages at which adulterants have been added.

- I. THE LAYING DOWN OF SNUFF WORK—*i.e.*, the fermentation of the heterogeneous collection of tobacco wastes, scraps, and stalks.
- II. THE GRINDING.

It is noteworthy that adulteration at the present day mostly takes the form of using in excess ingredients that are allowed by law. Thus, in case of shag, it is water; with roll, olive oil; with cigarettes, illegal flavouring matter; whilst, in case of snuff it is the alkaline salts. These salts have been the chief adulterant for the last ten years, others in this period being carbonate of magnesium, sphagnum (bog moss), and hop powder (tobacco, sulphur, and asafoetida). The latter was mixed with offal snuff, and presented for drawback. The bog moss was imported mixed with the tobacco, and hence was not the fault of the manufacturer here. The carbonate of magnesium was discovered by noticing a large consignment of the salt to a manufacturer, and it was found not only in bulk on the latter's premises, but mixed with the tobacco stalks during the fermentation process—a fact that

emphasises the need of examining snuff work when laid down for the preparation of snuff. It may be added that the carbonate of magnesium generally consists of a white powdery substance, very light, and of a loose texture. It is known in the shops as *magnesia alba levis*. The oxide or "magnesia" is of the same character as the carbonate, both being tasteless and almost insoluble in water. The sulphate of magnesia is the well-known "Epsom Salts."



Offal Snuff.

HISTORICAL VIEW.

PREVIOUS to 1863 drawback was allowed only on manufactured tobacco, "bird's eye" excepted,* but by the Manufactured Tobacco Act of that year, a drawback was given for the first time on snuff.† A certain proportion of tobacco stalk was also allowed to be exported, on condition that it formed an integral part of the leaf, "fairly cut in the same, with portions of the lamina of the leaf adhering thereto," and that the tobacco exported did not contain more than 25 per cent. of such stalk. These concessions proved of substantial advantage to the manufacturers, and exportations of roll and "bird's eye" (containing stalk) and snuff commenced forthwith. Owing to the decline of snuff taking, the trader could no longer utilise his stalks, "returns," and other forms of waste material by making snuff. Consequently, large accumulations of such refuse material, or "offal" resulted, entailing inconvenience and loss. The opportunity afforded, therefore, of getting rid of such refuse, and having the duty thereon returned was eagerly accepted.

The drawback allowance being granted only on manufactured tobacco and snuff, it soon became necessary to insist on this offal material being ground to a certain degree of fineness, in order to come within the denomination of snuff. Accordingly, a standard sieve was agreed upon between the Customs and Inland Revenue departments, containing a mesh of 144 to a square inch, and any

* Bird's Eye was prohibited on account of its containing stalk. Both the importation and exportation of stalk were forbidden. The reason of the prohibition was probably to safeguard the revenue, it being feared that these stalks would be imported perfectly dry, to be subsequently damped and worked up with other forms of tobacco. The increased weight which resulted, represented so much loss to the revenue, just as in the case of a publican diluting his beer.

† The sum of £2,061 18s. was paid in drawback on snuff in 1824-5. With respect to this payment it is "necessary to state that the article snuff was included under a misapprehension of the law, in a statement of excisable manufactured articles to be allowed drawback on exportation, for which a Treasury Warrant was in 1823 considered necessary. The error was, however, almost immediately discovered, and the drawback was withheld; but several shipments having, as it was alleged, been made upon the faith of the Warrant, the Board of Treasury considered that the parties had an equitable claim to the drawback, and the amount was allowed and paid accordingly." From Commissioners of Excise Inquiry. Appendix 13 (a Return compiled in Excise Office, London).

snuff that failed to pass through was rejected. Confidence in administering the Act was gained by the trade, and exportations of offal snuff increased year by year. So highly was the privilege esteemed, that in a short time a strong feeling arose amongst the manufacturers against the perpetration of any fraudulent practices in obtaining drawback, lest the concession should be withdrawn. As the exportation of offal material continued, a new difficulty arose which began to endanger the interests of the revenue. Shiploads of this useless snuff were lying about continental ports, offering great temptations to smugglers. Large quantities were emptied into the sea, so much so as to impede navigation in parts, and, in consequence, bags of offal snuff were occasionally washed ashore or picked up by British fishermen. Serious apprehensions arose among the revenue authorities as to the wisdom of insisting on its being exported. As early as 1868 the "Queen's Pipe" had been suggested for its destruction. The risk to which the revenue was exposed, as well as the inconvenience and expense to the manufacturer in having to ship his "offal" material, was emphasized in a debate in the House of Commons in 1878, on the occasion of increasing the import duty on unmanufactured tobacco. The outcome was the consent of the Board of Customs to use the Queen's warehouses situated in suitable parts of the United Kingdom for the reception of this snuff, instead of requiring it to be shipped. Drawback was to be paid to the depositor on the condition that such snuff should be abandoned by him. This desired reform became law by 41 Vict., c. 15, s. 3, and the system has continued down to the present time. At first the snuff was destroyed in the "Queen's Pipe"; now it is disposed of under Customs precautions for the purpose of being converted into insecticides. Latterly, exportations of some of this offal snuff have recommenced, a use having been found for it in the manufacture of sheep wash in the Argentine Republic.

DRAWBACK BASIS FOR SNUFF.

In 1863, when the revision of the import duties on manufactured tobacco took place, Mr Phillips, of the Inland Revenue Laboratory, conducted a prolonged and careful series of experiments, with a view to redressing that long-standing grievance of the snuff manufacturer—the withholding of a drawback allowance on the exporta-

tion of snuff. The result of his efforts was the finding of an average moisture of 14 per cent. in the imported leaf tobacco, and a mean of 18 per cent. of inorganic constituents or "ash," calculated on the tobacco after it had been dried. At the instance of a leading member of the tobacco trade, the standard of moisture was ultimately fixed at 13 per cent. The difference to the trade between a 13 per cent. and 14 per cent. moisture standard is thus worked out: tobacco is composed of moisture, inorganic matter or ash, and organic matter or combustible material. Hence, given the value of two of these constituents, the third can be found by difference. The Act supplied two data, viz., 13 per cent. moisture and 18 per cent. ash on the dry, the organic matter therefore was 71·34, found thus:—

	Percentage.	
Moisture	13·00	
Ash	15·66	equivalent to 18 per cent. on the dry tobacco [$\frac{68 \times 18}{100}$]
Organic	71·34	
	<hr/>	
Total	100·00	

This 71·34 becomes the pivot in assessing the amount of drawback. Thus, on 100 lbs. of snuff exported containing this amount of organic matter, drawback would be paid on the whole 100 lbs. With a 14 per cent. moisture limit the organic matter would be correspondingly lowered to 70·52, and the manufacturer would gain 1·01 per cent.

The trade soon complained of the inadequacy of the drawback allowance, and the following year petitioned the Treasury to raise the standard of moisture to 15 per cent. No change, however, was made; but from time to time complaints arose on this subject.

In 1883 Mr Andrew Tod, Chairman of the Scotch Tobacco Association, petitioned Mr. Gladstone, the First Lord of the Treasury, asking for both the moisture and the ash limits to be raised. After investigation and the compilation of fresh data by Dr. Bell, the successor to Mr. Phillips, the Chancellor of the Exchequer announced on Budget night, 1883, that the standard of moisture would be raised to 14 per cent. The change effected was thus:—

	Percentage.	
Moisture	14·00	
Ash	15·48	the equivalent of 18 per cent. on the dry.
Organic matter	70·52	
	<hr/>	
Total	100·00	

making a difference of nearly $\frac{1}{2}$ d. per lb. in favour of the manufacturers, and about £1,250 decrease in revenue. The standard of ash was unaltered, as an examination of the imported leaf did not justify any increase, and more recent analyses have confirmed this result.

In 1887 the Moisture Clause came into existence, and in order to recoup themselves for the pecuniary loss sustained, manufacturers began to import leaf for the pipe in a somewhat drier condition than formerly, and the drawback moisture limit is therefore now probably slightly in favour of importers of this kind of tobacco. Under the most favourable circumstances, however, the limits within which it is commercially profitable to reduce the moisture in leaf tobacco are practically very narrow, for not only does the increased drying cause deterioration in quality and greater waste in working, but also an increased duty of 4d per lb. becomes chargeable if the moisture be reduced below 10 per cent.

METHOD OF SAMPLING AND COMPUTING DRAWBACK.

For convenience of taking account, the snuff is required to be deposited in the Queen's warehouses in packages of uniform weight, each package to be not less than 80 lbs., nor more than 100 lbs. net. Representative samples are then drawn from nearly every bag of snuff deposited, and intimately mixed. From the resulting mixture a sample is taken and divided into two parts, each being placed in an air-tight bottle. One is forwarded to the Government Laboratory, whilst the other is retained by the Customs authorities for future reference if required. The former undergoes a searching chemical and microscopical analysis, and the amount of moisture, and inorganic and organic matter are determined. On the data thus supplied the Board of Customs computes and pays the amount of drawback due to the depositor.

The method of calculating the drawback is similar to that used in determining the number of standard gallons

of wort. The bulk quantity is simply reduced to a standard bulk quantity. The figures that correspond to the standard gravity of beer, are, in the case of snuff, 70·52, and known as the standard "organic matter." If 2000 lbs. of snuff were deposited, and the organic matter was found on analysis to be 65·56, then drawback would be paid on

$$\frac{2000 \times 65\cdot56}{70\cdot52} \quad \text{or } 1859\cdot33 \text{ lbs.}$$

Survey Notes.

The granting of drawback on the offal material necessitates a watchful eye being kept on the waste and refuse in a tobacco manufactory. The high rate of repayment, viz., 3s. 3d. per lb., offers great temptation to the fraudulent depositor to mix other material with his offal. As the computation of drawback is based on the amount of "organic matter" found in tobacco, apart from its inorganic constituents and moisture, the mixture of any material that will burn affects the amount of drawback, and so defrauds the revenue. At the snuff mill where the stalks, "returns," and refuse are ground, special care should be taken to detect the addition of any tea-dust, cigar ends, hop powder, or any other foreign matter, during the process of grinding; for once bodies get incorporated with the snuff, detection becomes difficult. In some instances periodical samples are enjoined to be taken from the premises of snuff millers and submitted for analysis.

In many manufactories the utmost care is taken to collect every particle of waste tobacco. The floors are constantly swept, and other means are taken to prevent the loss of the dust and fragments accruing in the process of manufacture. For purposes of economy, in some cases, this offal material is ground in a damp state, in order to minimise the tendency of the fine snuff dust or "flour" to rise and settle on the beams and walls, and thus get lost. The result of these precautions, at times, is the accumulation of other bodies, such as sand, dirt, paper, wood, coal, rope, and sacking fibre, all of which get ground and mixed with the tobacco. Although such a heterogeneous mixture is not legally entitled to drawback, the Treasury in 1880 allowed the analyst to make a proportionate deduction for these impurities, on condition that their presence in the snuff is accidental, and legiti-

mately arises from the sweeping of the factory. Any neglect on the part of the manufacturer to take reasonable precautions for their elimination from the offal material involves forfeiture of the whole amount deposited.

It should be seen that all packages of stalks and "returns" removed from any tobacco manufacturer's premises are accompanied by a certificate affixed to the packages, stating the quantity, and date of removal, and bearing the signature of licensed manufacturer or his representative, the address of the factory from which sent out, and the name and address of the snuff miller or other manufacturer to whom the packages are consigned (5 and 6 Vict., c. 93, s. 10). The quantity received must be entered by the manufacturer in the tobacco entry book (3 and 4 Vict., c. 18, s. 8), and any quantity moved in less than 50 lbs. weight, or without the certificate, is liable to seizure and the manufacturer incurs a penalty of £50. The importation of stalks or "returns" has been strictly prohibited for the last 170 years and more, but under the Finance Act of 1896 (c. 28, s. 6, subsection 4), the prohibition may be removed or modified by the special indulgence of the Commissioners of Customs. The return of the waste and broken fragments of shag, etc., called "smalls," from the shop of a tobacco dealer into the stock of a tobacco manufacturer is a practice not recognised by law.

OFFAL GRINDERS.

From the earliest times of tobacco legislation manufacturers have been allowed to sell and receive from each other stalk flour, snuff work, stalks, and "returns." In the days when snuffing was in vogue, large quantities of stalks and "returns" were purchased by snuff manufacturers, to be made into various kinds of snuff. With the decline of snuffing, purchases of these stalks, &c., became fewer, and in some parts ceased altogether. Latterly, however, the practice of buying stalks has been revived, but from a different motive. An enterprising firm in the east of London conceived the idea of making a living by buying useless stalks and "returns" from small tobacco manufacturers at a low price, grinding them into offal snuff, and obtaining drawback thereon. A manufacturer's licence was accordingly taken out, and the system put into practice. To this class of manufacturer the term "offal grinder" has been applied, in contradistinction to the *bona fide* snuff miller. As 80 per cent. of the manufacturers in the United

Kingdom are in a small way of business, engaged chiefly in cigar-making, the disposal of their stalks to these grinders for ready cash, and the avoidance of the inconvenience and expense of grinding and presenting the offal for drawback, was and is considered by them to counterbalance the loss sustained, which constitutes the snuff grinders' profit. The business of this firm increased, and in the year 1893-4 over fifty tons were presented by them for drawback, being the second highest quantity on the list of depositors. The undertaking having proved a lucrative one, attracted the attention of two others, who established themselves in the same kind of business. The existence of these professional grinders intervening between the *bona fide* manufacturers and the revenue authorities, appears never to have been contemplated by the framers of the 1863 Act. Whatever inducements to commit fraud might exist in the case of the *bona fide* manufacturer, they cannot but be greatly increased in the case of these offal grinders, seeing that their gains depend entirely on the amount of drawback received. Their diminished profits, consequent on the competition between them, tend the more to increase these inducements and further emphasize the risk to the revenue. Like the ordinary manufacturer, the professional grinder is required to enter into the book of account the quantity of stalks and "returns" received by him, and the licence duty is assessed accordingly. A closer inspection of his operations is maintained, and every precaution is taken to see that he conducts his business in accordance with the law.

No further restrictions can be devised for the better protection of the revenue without seriously affecting the existing privileges of the *bona fide* manufacturer. If the buying of stalks, etc., were prohibited, or allowed only within certain limits, such a restriction would act prejudicially towards snuff manufacturers, and would most probably be strongly resented by the trade. The buying and receiving of stalks is a time-honoured practice, and although it has greatly decreased with the decline of snuff taking, yet the caprice of fashion may at any time raise the snuff-box to its former pre-eminence, in which case both the professional grinder and offal snuff would vanish together. Any attempt to compel a manufacturer to deposit his own offal would be inoperative, for the grinder could still purchase for the alleged purpose of manufacturing *bona fide* snuff, and on exporting the same would receive his drawback. There is no specific definition of "snuff" laid down in the

Tobacco Acts. A great deal of offal snuff deposited is as finely ground as any ordinary snuff, and was formerly known as "stalk flour." Should this "flour" be mixed with *bona fide* snuff, or be scented, and called "Scented Scotch," the distinction between offal and ordinary commercial snuff would be lost. This method of disposing of the offal appears to have been adopted for the first two years after the passing of the Manufactured Tobacco Act of 1863. The words "Other Snuff" were first officially used in the 10th report of the Commissioners of Inland Revenue, for the year ending March, 1866. Previous to this there were large exports of "High Dried," "Scotch" and "Rappee," but no "Other or Offal Snuff." To the majority of the smaller manufacturers the professional grinder is a great convenience, but from the revenue point of view he is a most undesirable person. In 1890 one of them mixed from 7 to 29 per cent. of Hop Powder with his offal snuff, and attempted to obtain drawback thereon. The penalty inflicted, however, caused his disappearance from the list of grinders. As a further precaution to the revenue, a certain percentage of sago flour has since been added in the manufacture of Hop Powder. The undermentioned figures attest the volume and progress of the professional grinder's business:—

	Deposits in			
1893.	1894.	1895.	1896	
lbs.	lbs.	lbs.	lbs.	
62,200	98,225	163,850	246,970.	

REVIEW OF THE PRINCIPLE OF GRANTING DRAWBACK AND ITS APPLICATION TO SNUFF.

The imposition of an import duty is a form of indirect taxation. If the duty-paid article be not consumed at home, but leave the country, then it has long been regarded as just and fair that the original import duty be repaid. In other words the duty is *drawn back*. The recognition of this principle has enabled the British manufacturer to compete on a less unequal footing with the foreign trader in the markets of the world. The granting of drawback has been recognised as one of the fundamental principles of fiscal law. In the case of tobacco (not snuff) it has been granted for 236 years, though the amount of drawback has not always equalled the amount of duty paid. Until 1863 the principle could not be applied to snuff on its exportation,

owing to the absence of any scientific method of determining the proper amount of duty repayable. Since that year a drawback has been granted at the same rate as the import duty on the leaf tobacco, and to avoid violating the principle laid down, and crushing the small export trade, the payment of drawback must continue. To attempt to dispense with such payment by making a deduction from the amount of import duty paid would be unjust, as each trader would receive a similar allowance; whilst the proportion of offal snuff deposited, to the amount of leaf manufactured, varies very widely, according to the class of tobacco used and the description of trade. The present system of repaying an amount directly dependent on the actual quantity of snuff produced for shipment or abandonment is obviously the fairest method possible.

The allowance of drawback is paid only on offal tobacco in the form of snuff; consequently, there is an obligation on the part of the depositor to *grind* his stalks and "returns" before forwarding them to the Queen's warehouse. The question arises whether this milling operation could be avoided with advantage to the trader and the revenue. The former would be saved the inconvenience and cost of carriage to the snuff mills, the loss of material in the process of grinding, and the expense of this operation; whilst, from the revenue point of view, the facilities for incorporating vegetable and other foreign matter with the refuse material would be greatly lessened, and the detection of sophisticated matter more readily made. On the other hand, there is, however, the important question of the estimation of the moisture and ash for the determination of the drawback allowance; and the interests of both the trader and the revenue require that an equitable amount shall be given. As this amount is determined on the result of the analysis of a sample, it becomes a matter of the greatest importance that this sample shall be a true representative of the whole bulk. The varied character and condition of the manufacturers' refuse, as the waste of many processes of manufacture must necessarily be, render it practically impossible to secure a truly representative sample from such a mixture as it stands. Perhaps a better result might be obtained by taking samples from various parts of the refuse and paying drawback on the mean analytical result. But the application of this or any similar method to a heterogeneous mass must always leave room for doubt as to the truly repre-

sentative character of the sample drawn. On the other hand, if the whole be reduced to a homogeneous condition, as is done in grinding, and samples be then drawn, little or no doubt can exist as to the fairness of a method which uses such samples for computation of the amount of drawback. It is just both to the trader and the revenue. It may seem a cumbrous system to compel a manufacturer to grind some tons of refuse tobacco into snuff for the sole purpose of securing a 12 oz. sample for analysis, but in reality not one but a large number of samples are drawn, and it is from the resulting mixture that the 12 oz. sample in question is taken. If, instead of mixing, each sample drawn were to be analysed, such a method would not only involve a great expenditure of time and labour, but would considerably delay the payment of drawback allowance. Moreover, it has been found experimentally, on comparing the mean of the analytical results before the mixing of the samples with the result after the mixing had taken place, that they approximately agree, and that therefore the system of drawing one common sample as the representative of the whole bulk is justifiable. In some instances the trader takes pains to thoroughly mix his offal snuff before transmitting it to the Queen's warehouse.

The present plan of providing certain warehouses in convenient centres for the reception and treatment of offal snuff, is obviously a more convenient method than sampling and disposing of the material at each factory. The manufacturer is not obliged to deposit his goods in these Queen's warehouses. He may find, in the future, a market value for his offal material, as has already been done to some extent. Over 40 tons, or 8% of the total quantity of offal snuff presented for drawback, were *bona fide* exported in the years 1895-6 to the sheep farmers of the Argentine. The abandonment of the offal material in the Queen's warehouse is no gain to the manufacturer, and if he can profit to the slightest extent above the drawback rate by disposing of it elsewhere he will do so.

The total quantity of abandoned snuff for the year 1895-6 was nearly a million pounds, representing a repayment of £128,000. Including the exportations of offal, the allowance of drawback was paid on 1,087,639 lbs., to the amount of £140,000. As a large quantity of this material consisted of the rejected stalks (mid-ribs) of the tobacco leaf used by cigar manufacturers, a question arises as to the practicability of imposing a preferential import

duty in favour of stemmed leaf, known as "strips," in order to prevent as much as possible the importation of the leaf containing these stalks. Apart from the unsoundness of the principle involved, the suggested reduction, to be effective, would have to be sufficient to recoup the importer for the increased price of the "strips," which would amount to at least 1d. per lb., and, at the same time, so small as to offer no inducements for the conversion of the tobacco itself into offal snuff for drawback. There is also another obstacle to the adoption of such a plan. Any difference of duty on unmanufactured tobacco would alter at once the basis on which the duty on foreign cigars and manufactured tobacco is assessed, and it would be difficult from a free trade point of view to withstand the demand for a reduction of duty on these tobaccos.

The following memorial sent to the Chancellor of the Exchequer on this subject of drawback allowance on offal snuff may be interesting, as showing the feeling and opinion of the tobacco trade :

To RIGHT HON. G. J. GOSCHEN,

Her Majesty's Chancellor of the Exchequer.

*The Memorial of the Incorporated Chamber of Commerce
of Liverpool*

Respectfully sheweth

That the tobacco trade section of this Chamber has had under consideration that portion of the 34th report of the Commissioners of Her Majesty's Customs dated August, 1890, which treats on the subject of tobacco, and that the Section, knowing how much the trade has been harassed by the legislative changes of the last twelve years, views with alarm the possibility of any alteration being made in the existing Acts of Parliament, or in the Customs Regulations relating to snuff ground for drawback.

Your Memorialists are of opinion

(1) That the privileges conferred upon the tobacco trade by the "Manufactured Tobacco Act" of 1863 have benefited the revenue, the tobacco manufacturers of the United Kingdom, their employees, and home consumers of tobacco.

(2) That the present system of grinding offal is the best that can be devised for ascertaining its value for drawback, and

(3) That any changes in the provisions of the Acts relating thereto would be highly detrimental to the trade.

That in respect to the provisions of the Acts now in force, and to the regulations under the same with a view to prevent an improper advantage being obtained by means of the drawback, Your Memorialists desire to assure you that the tobacco trade of this district is anxious to render every

assistance in its power to the Customs and Inland Revenue authorities in protecting the interests of the Exchequer.

Your Memorialists pray that no change whatever may be made in the Acts relating to the tobacco trade ; and, in case of any change whatever being contemplated, your memorialists urge that you will be pleased to receive a deputation from this Chamber, when the representatives of the Section will lay before you what they believe to be the strongest arguments in favour of the present laws being maintained in their integrity.

and your Memorialists, &c.,

(Signed), HENRY COKE,
President.

18th December, 1890.

The following table shows the percentage of offal material presented for drawback since the passing of the Manufactured Tobacco Act :

Year.	Quantity of Tobacco cleared for Home Consumpt'n lbs.	Quantity of Offal Snuff presented for Drawback. lbs.	Per-centage of Offal Snuff on Quantity of Tob'co cleared for H. C.	Remarks.
1863-64	37,636,240			
1864-65	38,239,521			
1865-66	38,726,272	164,345	.4	[material.
1866-67	40,995,161	403,101	.9	Getting rid of old accumulation of refuse
1867-68	41,953,612	260,643	.6	
1868-69	41,280,001	246,593	.6	
1869-70	41,719,500	355,891	.8	Anticipated reduction of duty.
1870-71	41,717,012	274,943	.6	
1871-72	42,656,658	258,184	.6	
1872-73	43,948,427	318,595	.7	
1873-74	46,315,070	526,129	1.1	
1874-75	46,991,590	438,759	.9	
1875-76	49,051,830	456,176	.9	
1876-77	49,261,926	450,763	.9	
1877-78	50,775,032	465,765	.9	
1878-79	48,738,750	334,536	.6	Increase of Import Duty 4d. per lb.
1879-80	48,738,474	293,761	.6	
1880-81	49,323,769	357,957	.7	
1881-82	50,379,425	439,349	.8	Agitation in Trade for reduction of duty. Desire to realise Drawback at higher rate.
1882-83	50,558,727	385,928	.7	
1883-84	51,177,362	511,769	1.0	Anticipation of Reduction of Duty. Desire to realise at higher rate.
1884-85	52,803,237	493,417	.9	
1885-86	52,752,728	479,664	.9	
1886-87	53,177,433	519,088	.9	
1887-88	54,339,822	776,883	1.4	Reduction of Duty occurred. Manufacturers disposed of their damaged Tobacco, and cleared out in order to obtain the Drawback at the higher rate.
1888-89	55,796,474	851,218	1.5	
1889-90	57,065,180	891,434	1.5	Owing to the operation of the Moisture Clause, Tobacco is imported in a drier condition, and consequently it crumbles and entails greater waste. There is also a greater importation of light-coloured Tobacco, Virginia and other similar Tobacco imported in leaf not "strips."
1890-91	60,253,516	1,033,856	1.7	
1891-92	62,760,019	934,750	1.5	
1892-93	63,869,026	962,903	1.5	
1893-94	63,847,707	1,048,466	1.6	
1894-95	65,572,157	1,043,707	1.5	
1895-96	67,636,543	1,087,639	1.6	
1896-97	69,566,988	1,190,212	1.7	Leaf relatively cheaper than "strips," hence more stalk; also more "smalls," due to further introduction of cigarette making machines.

Tobacco Stalk Flour and Snuff Work.

THE terms "tobacco flour" and "snuff work" occur in the current Tobacco Act of 5 and 6 Vict., c. 93, thus: In section 14, "tobacco flour" is included within the generic term of "tobacco," and "snuff work" that of "snuff."

As some statutory terms have since been applied to articles different from those intended by the Act, it is interesting, if not important, to know the exact meaning of such terms as "tobacco flour" and "snuff work." With this purpose in view, as well as to gain information on the character and uses of these materials, reference has been made to obsolete Acts.

Commencing with the first Excise law which established control over the operations of the tobacco manufacturer, and taking the clauses seriatim, it is found that—

- S. 59 requires every manufacturer and dealer
"to make entry before beginning to manufacture or sell . . . tobacco stalks for tobacco stalk flour, snuff work, etc. . ."
- S. 67 requires every manufacturer to state the
"quantities of tobacco when put in operation for short cut, shag, roll, and carrot tobacco, respectively; the weight of the several quantities of tobacco stalks when put in operation for Spanish and tobacco stalk flour respectively; and of the weight of the several quantities of tobacco, tobacco stalks, and returns of tobacco when put in operation for British Rappee snuff, Scotch snuff, and Brown Scotch snuff, respectively."
Here tobacco stalks were 'put in operation' for tobacco stalk flour; and tobacco, tobacco stalks, and 'returns of tobacco' likewise, for producing Rappee and Scotch snuffs.
- S. 70 states that the amount of licence duty payable is determined by the quantity of tobacco and snuff work weighed out for manufacture.

- S. 76 exempts the snuff miller from the manufacturer's licence duty in

'grinding any tobacco stalks for tobacco stalk flour into tobacco stalk flour, or any snuff work into snuff,' provided that these materials "so respectively manufactured and ground, shall be so manufactured and ground at legal entered mills, for or on account of any other manufacturer of tobacco or snuff duly licensed."*

Tobacco stalks were ground into tobacco stalk flour and snuff work into snuff. Both the flour and the snuff are described as "manufactured and ground."

- S. 79 permits a manufacturer to lay down in snuff work any tobacco which

"shall appear to be unfit to be stripped, pressed, spun, or made into carrots, specifying into what sort of snuff work the same is to be laid down (that is to say,) whether the same is to be laid down in snuff work for Rappee snuff, snuff work for Scotch snuff, or snuff work for Brown Scotch snuff, and shall also to proceed to lay down the same into such particular sort of snuff work."

Snuff work could consist solely of leaf tobacco. No indication of its condition is shown.

- S. 86 states that every manufacturer of snuff is to "find and provide proper moveable casks for preparing or laying down snuff work and tobacco stalks for tobacco stalk flour respectively," though he may use bins for containing the same.

- S. 87 requires every manufacturer of snuff to give notice to the Excise before

"he shall begin to liquor, damp, strip, press or cut any tobacco, or tobacco stalks, or to lay down any snuff work, or tobacco stalks for tobacco stalk flour" specifying the "several weights of the tobacco, tobacco stalks, and returns of tobacco, so intended to be laid down in such snuff work, and also the weight of the tobacco stalks so intended to be laid down for tobacco stalk flour, and the number of the particular cask or bin in which the same respectively are intended to be laid down," and after weighing in the presence of an officer, the manufacturer is to specify "how much of such tobacco, tobacco stalks, and returns of tobacco respectively, so intended to be laid down in snuff work, is or are intended to be made into Rappee snuff, how much thereof respectively into Scotch snuff how much into Brown Scotch snuff, and how much of such tobacco stalks into tobacco

* The exemption of the snuff miller from license duty continued to the time of the passing of the 5 and 6 Vict., when he is included as a manufacturer of tobacco requiring a licence.

stalk flour; and when and so soon as such snuff work, or tobacco stalks as the case may be, shall be laid down in or put into a cask, such manufacturer shall give notice and when any such manufacturer shall intend to take any snuff work or tobacco stalks for tobacco stalk flour from or out of any such cask for the purpose of grinding the same" he is also required to give notice.

This section refers exclusively to the snuff manufacturer. Consequently, the processes of liquoring, damping, stripping, pressing, and cutting tobacco, were operations in the manufacture of snuff. As the snuff work was taken out of cask for the purpose of being ground, these manufacturing operations must have been performed prior to "laying down" in the cask. The materials for snuff work were leaf tobacco, tobacco stalks, and "returns." The two former were prepared by damping and cutting—the leaf being stripped of its mid-rib or stalk before being cut—and were "laid down" with "returns" (tobacco scraps). It will be noted that as soon as the materials were "laid down," the whole is called "snuff work." No explanation of "laying down" is given, but the section throughout suggests that the tobacco, tobacco stalks, and "returns" were laid together.

Permission was here given to damp and cut tobacco stalks before laying down to make tobacco stalk flour. These stalks, whether damped and cut, or dry and entire, were spoken of as "tobacco stalks," throughout to the grinding stage.

- S. 90 permits the storage of Scotch snuff in a special room, but on its removal the manufacturer is to specify

"the weight of such Scotch snuff, and of the tobacco, tobacco stalks, and returns of tobacco respectively, manufactured into the same and the time when the same were laid down in snuff work."

This section confirms the fact that "snuff work" consisted of tobacco, tobacco stalks, and "returns." The next section of importance is the one which states the use to which tobacco stalk flour was put, thus:—

- S. 94 "and when any manufacturer of, or dealer in, snuff shall mix any tobacco stalk flour with British snuff or Foreign

snuff, or any British Rappee snuff, Scotch snuff, or Brown Scotch snuff, the one with any other of them, or with any kind of Foreign snuff, such manufacturer or dealer shall, every day, enter into a book "specially provided for entering quantities of tobacco or snuff sent out, an account "of the gross weight of the tobacco stalk flour and the several kinds and gross weights of British snuff and Foreign snuff so mixed, and the time when such tobacco stalk flour, British snuff or Foreign snuff, or either of them, so mixed."

The semi-manufactured tobacco stalk flour was used to mix with British and Foreign manufactured snuffs.

- S. 98 establishes a series of credits for stock-taking purposes, and states that

"for every one hundred pounds weight of tobacco stalks, which such manufacturer shall manufacture for tobacco stalk flour, he shall have a proper credit not exceeding ninety pounds of tobacco stalk flour."

The manufacture of this tobacco flour involved a loss not exceeding ten per cent.

- S. 113 refers to tobacco stalks being ground into "flour," and to tobacco, tobacco stalks, and "returns" of tobacco "laid down" in snuff work, and subsequently ground into snuff (Scotch, Brown Scotch, and Rappee).

- S. 115 permits snuff work to be dried at the mill.

When the materials of snuff work were damped in the course of manufacture, they were "laid down" in that condition. The maker was not allowed to dry his snuff work on his licensed premises.

- S. 155 states that

"all tobacco stalks prepared or laid down for being manufactured or made into tobacco stalk flour shall be deemed and taken to be tobacco stalks for tobacco stalk flour within the meaning of this Act."

This confirms the observation made under section 87. It will be shown later on that snuff work could consist entirely of tobacco stalks—the only difference being in the nomenclature, and the purpose for which each was intended.

This is all the information to be gained on the question from this Act. It is seen that the snuff manufacturer was **greatly** restricted in the use of Tobacco Stalk Flour, he being permitted to add it only to the manufactured articles, viz.,

British and Foreign snuffs. The amending Act of 30 George III., c. 40, dealt more fully with the snuff manufacturer than the previous Act. It allowed certain privileges, one of which was the mixing of this "flour" with Snuff Work, thus—

S. 10 requires the manufacturer to give due notice in those cases where he intends to depart from the practice formerly declared by him by

"specifying the weight of such tobacco, tobacco stalks, and returns, respectively, and the weight of the tobacco stalk flour (if any) laid down in such snuff work."

The mixing of tobacco stalk flour with an unmanufactured article — snuff work—is the second use to which it was put. The succeeding two sections confirm this, thus—

SS. 11 and 12 allow tobacco, tobacco stalks, returns of tobacco and tobacco stalk flour to be added to any parcel of snuff work.

S. 13 permits a snuff manufacturer

"who shall have laid down snuff work in cure in several parcels, or at different times, to mix, mingle, and lay together, whilst the same shall so remain in cure, the whole of any one parcel of snuff work of one laying down, with the whole of any other parcel of snuff work of any other laying down."

When this has been done he is to state the weights of the tobacco stalks and "returns" respectively laid down in each parcel of such snuff work, and the time when such tobacco, tobacco stalks, and "returns," respectively, or any part thereof were or was so laid in cure.

This section proves that the materials of snuff work were laid together; also that snuff work might consist of either tobacco, or tobacco stalks, or "returns" exclusively, and still be called "snuff work." The phrase "in cure" indicates the fermentation process during the time of "laying down."

S. 19 states that

"it shall be lawful for any manufacturer of snuff to manufacture Scotch snuff and tobacco stalk flour into Brown Scotch snuff, and also to manufacture tobacco stalk flour into Rappee snuff."

This is another use to which tobacco stalk flour was put. Formerly Rappee could only be produced from snuff work; now tobacco flour could be laid down or fermented, thereby losing its floury appearance and becoming the

ordinary dark or black product, known as Rappee snuff. The succeeding section (20) reiterates the extended uses of tobacco stalk flour.

The Acts of 29 Geo. III., c. 68 and 30 Geo. III., c. 40, were found not to fulfil their purpose of preventing smuggling, and in 1821 more stringent measures were adopted, which were embodied in the 1 and 2 Geo. IV., c. 109. This later Act suggests Tobacco Stalk Flour as a semi-manufactured article, and snuff work as unmanufactured; thus—

S. 10 requires a manufacturer to produce

“every part of his tobacco stalk flour and manufactured stocks of tobacco and snuff respectively, and of his unmanufactured stock of tobacco, tobacco stalks and returns respectively.”

S. 13 permits the intervention of officers of superior rank to weigh any tobacco in any stage of its manufacture,

“except the snuff work of any operation for the manufacture of snuff between the time of being put into process of cure and the taking out any part of any of the snuff work of such operation for drying or grinding the same.” If the stock be found to exceed the credit allowed “for such manufactured tobacco, tobacco stalk flour or snuff respectively, or for such unmanufactured tobacco, tobacco stalks or returns respectively,” the excess was to be forfeited.

S. 14 also refers to

“manufactured tobacco, tobacco stalk flour and snuff.”

These are all the references of importance in the obsolete Acts. In the current 5 and 6 Vict., c. 93, Snuff Work is mentioned thus—

S. 15. “any snuff or snuff work which shall be made from returns of any tobacco.”

Here snuff work is spoken of as consisting solely of “returns.”

To sum up: Tobacco stalks were allowed to be damped and cut. They were laid down in a cask, and may there have undergone a slight fermentation. These stalks were subsequently ground into Tobacco Stalk Flour. It then became a semi-manufactured article, and was used to mix with the various kinds of British and Foreign snuffs, with Snuff Work to produce both kinds of Scotch snuff and also Rappee, and with ordinary Scotch snuff to be manufactured into the Brown Scotch variety. In addition, it was manufactured into Rappee snuff.

Snuff Work consisted of leaf tobacco, tobacco stalks, "returns" of tobacco (tobacco scraps)* and tobacco stalk flour. It could consist entirely of leaf, or stalks, or "returns." These materials were damped, cut, mixed together, and laid in a cask or bin. The whole mixture was then called "snuff work." After the fermentation, or curing process had set in and continued for a suitable time, the Snuff Work was ground into manufactured or commercial snuff—ordinary Scotch, Brown Scotch and Rappee.

To corroborate these conclusions the following information is given. In the Commissioners of Excise Inquiry, James Lethem, a retired officer of Excise, and subsequently a tobacco manufacturer, was examined on 3rd July, 1833—seven years before the repeal of the above-mentioned Acts. He stated that snuff was made from "leaf, stalks, and returns." These were weighed, damped, cut, and placed in a box called a bin, to ferment for some weeks. "The materials so fermented are called 'snuff work.'" It was subsequently sent to the mill and ground.

In the Glossary to the Minutes of Evidence of the Select Committee on the Tobacco Trade in 1844, tobacco stalk flour is defined as—

"the stalk ground to a fine dry powder without any preparation or addition," and it adds that "tobacco stalks, stalk flour, and returns of tobacco being only partially manufactured, are by subsequent processes converted into snuff."

Here the Select Committee have included "tobacco stalks," as "partially manufactured." It has been shown, however, that this view is not in accordance with the Act of 1 and 2 Geo. IV., c. 109, s. 13.

In addition, the Glossary states that—

"Rappee snuff includes all the varieties of snuff, which have been prepared by grinding the tobacco to powder in a moist state. Scotch, Irish, and Welsh snuffs are prepared by drying the tobacco by heat previous to grinding it. Brown Scotch snuff is Scotch snuff moistened after being ground."

As the 29 Geo. III., c. 68, applied only to Great Britain, no reference to Irish snuffs is contained therein. The Irish Act of 37 Geo. III., c. 42, contained practically the same regulations relating to the manufacture and sale of tobacco as those in the 29 Geo. III., c. 68.

* See article on "Returns of Tobacco."

Essential Oils used in Tobacco Manufacture.

ON the repeal of the Permit and Survey system in 1840, it was allowable to use any materials in the manufacture of tobacco, except leaves of plants other than those of tobacco. This freedom was so much abused that in two years' time it was found necessary, in the interests of the revenue, to pass the 5 and 6 Vict., c. 93, which restricted the manufacturer to the use of tobacco and water only. Slight concessions were, however, allowed, such as the scenting or flavouring of snuff with essential oil, and the using of oil in spinning or rolling tobacco. As the oil in the latter case was not specified, various kinds were used from time to time, including essential oil. In 1879 it was found necessary to state the oil to be used, and olive oil being preferred by the trade, the Act of 42 and 43 Vict., c. 21, s. 27, made it illegal to use

“any oil in the manufacture of roll tobacco, other than essential oil for the purpose of flavouring, and olive oil in the process of spinning and rolling up the tobacco.”

The use of these essential oils in a tobacco factory makes it desirable to know some of the characteristics of these flavouring bodies. With this end in view, the following information is given *—

Essential oils	}	synonymous terms.
Distilled oils		
Volatile oils		

Called “Essential oils,” from the circumstance that they possess in a concentrated state the properties of the plants from which they are derived; “Volatile oils,” because when exposed to heat the oil vapourises and disappears; “Distilled oils,” from the mode in which they are usually procured. The volatility of an essential oil forms a test of its purity. If a permanent greasy stain is left on paper when exposed to heat, the essential oil may be sophisticated with the “fixed” oils, *e.g.*, olive, linseed,

* Amongst other sources, I am indebted to “Oils and Varnishes,” by James Cameron, F.I.C., of the Government Laboratory.

cotton seed, whale, lard oils. It is well to bear in mind, however, that when these essential oils are exposed to the air, as they frequently are in a tobacco factory, resins are formed which do not volatilise.

“Essential oils confer upon flowers, leaves, fruit, seeds, bark, and woods their peculiar and characteristic odours. To them we are indebted for our most delightful perfumes and our choicest spices and aromatics.” When cooled sufficiently they all solidify. The common temperature of the atmosphere is sufficient to cause this solidification with some—such as the oils of roses and aniseed. The following is a list of a few of the essential oils belonging to that class mostly used in perfumery :—

Oil of Almonds.	Lavender.
Aniseed.	Meadow sweet.
Cassia.	Orange flowers.
Cedar wood.	Peppermint.
Cinnamon.	Spearmint.
Cumin.	Rosemary.
Geranium.	Roses.
Jasmin.	Valerian.

The particular kind or blend of essential oils used by a tobacco manufacturer in flavouring his tobacco and snuff is kept a secret. A glance at the price lists of the leading houses in the drug trade will show how costly some of these oils are for scenting the various kinds of tobacco. The proportion in which the essence is added to the tobacco and snuff is so small as to make no sensible difference in their weight.

Their presence in Cigarette Tobacco.

According to the strict letter of the law, flavouring matter can only be added to one description of manufactured tobacco, viz., roll. Subsequently, however, the use of such flavouring matter was recognised in unsweetened Cavendish tobacco, on the ground that by the then mode of manufacture, Cavendish was simply pieces of roll tobacco pressed into the form of cakes. On these cakes being cut, under the name of Cut Cavendish, there gradually sprung up various tobaccos consisting wholly or in part of cut cavendish, and which were therefore flavoured with essential oil. The public demand for scented cigarettes having arisen, other indirect devices were resorted to for obtaining the object required without violating the letter of the law, *e.g.*, covering unscented tobacco with scented

paper, packing unscented cigarettes in scented boxes, storing unscented tobacco intended for cigarettes in vicinity of scented paper. Ultimately the tobacco became flavoured, and it became impossible to discriminate whether the flavouring had been added directly to the tobacco or not. Consequently, the clause in s. 3 of the 5 and 6 Vict., c. 93, which refers to anything being

“added thereto or mixed therewith, or into or amongst which there shall have been put,”

could not be said to apply in these instances, and the Board, by G.O. ¹⁶/₁₈₉₃, instructed their officers not to interfere with the flavouring of cigarette (finely cut) tobacco, so long as the flavouring ingredients consisted of essential oil only. It may be remarked that some manufacturers, by their method of treatment, have made it very difficult to distinguish between “cigarette” and ordinary cut tobacco.

If there is reason to think that the essential oil used by a tobacco manufacturer is sophisticated, a sample should be requested, and a large sample of tobacco or snuff containing such oil taken, payment being made for the same, if demanded, at the current wholesale price (5 and 6 Vict., c. 93, s. 7). It is scarcely necessary to point out that essential oil containing any prohibited ingredient is just as liable to forfeiture as sugar, honey, or foreign leaves would be (5 and 6 Vict., c. 93, s. 5).



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To face Page 125.

Since this article on the administration of the moisture clause has been printed, the Chancellor of the Exchequer has placed the moisture limit at 30 per cent. In proposing this reduction the Chancellor of the Exchequer said:—

“The natural amount of moisture in tobacco is 14 per cent., but in former days that used to be enormously increased, and it used to be said that it took three-pennyworth of matches to consume three-pennyworth of tobacco. I hope we have improved things since that time. The present legal limit of moisture is 35 per cent., but only the other day I saw a trade circular in which retailers were cautioned not to buy too much at a time of one kind of cheap tobacco because it would lose by evaporation as much as 3d. a pound in a single day of ordinary temperature. Therefore, I am bound to say that, in justice to the consumer, there is reason for alteration in the legal limit of moisture. I propose that the limit should be reduced to 30 per cent., and, in my belief, if that be done the consumer of all classes of tobacco will get the full benefit of this reduction of duty. He will also in all likelihood obtain a drier tobacco than he does now for his money. A drier tobacco is more quickly consumed, so that I see future prospects of advantage to the Exchequer.”

It may be pointed out that an increase of one per cent. of moisture in the shag and roll will still enable a manufacturer to undersell to the extent of $\frac{1}{2}$ d. per lb., as was formerly the case with the limit of 35 per cent. This is shown thus:—Taking the moisture in imported leaf at 14 per cent. (86 per cent. dry tobacco) the duty value of 1lb. of tobacco containing 30 per cent. moisture (70 parts dry tobacco) is:—2s. 8d. \times 70

$$\frac{\quad}{86} = 2s. 2d.$$

But containing 31 per cent. moisture, the duty value becomes:—2s. 8d. \times 69

$$\frac{\quad}{86} = 2s. 1\frac{1}{2}d.$$

The Moisture Clause.

50 & 51 Vict., c. 15 s. 4.

THE institution and enforcement of this Moisture Clause constitute one of the most efficient checks upon the operations of the tobacco manufacturers. It detects the adulterator, protects the honest trader, benefits the consumer, and at the same time increases the revenue.

Important as these results are, they, nevertheless, depend entirely upon the manner in which the Clause is administered. A perfunctory discharge of his duty by the officer is a sure means of defeating the intention of the Act, and sampling under such circumstances becomes a mere waste of time and energy.

In cases where manufacturers take out the retail licence, both the factory and shop, but especially the former, should be visited, and the different kinds of finished tobacco examined. On no account should the trader be allowed to act as guide in selecting the kinds to be sampled, nor permitted to assist therein. The wettest varieties should be chosen, and in the event of the trader urging that such tobacco is not ready for sale, or objecting to this method of sampling, his attention should be courteously directed to the provisions of the Act. To contest the statement of the tobacco not being ready for sale, or, in other words, not sufficiently cooled, a good plan is to place a thermometer in the cob and compare its temperature with that of the atmosphere. It may at first sight appear unfair to select the wettest portions for sampling, but it is not so. The Act refers to "any tobacco," and, therefore, it cannot be satisfactory, from a revenue point of view, to take a sample of the exterior portion, which has been exposed to the air and become consequently drier, and mix it with a sample of the interior portion. As it is within the discretion of the manufacturer to send any portion of his tobacco into consumption first, it is justifiable and desirable to take a sample of the interior.

Complaints on the part of some manufacturers have been, and are still made as to the unfairness in the method of sampling. It has been alleged that the moisture in the imported hogshead will differ to the extent of 5 per cent. and more in various parts, and that in the case of roll, the difference between various "laps" will exceed 2 and 3 per cent. One portion of roll tobacco may contain an excess of moisture, whilst the coil itself may be within the statutory limit. Consequently, with these difficulties to confront, it is urged that the selection of the wettest portion is grossly unfair, and that an average sample should be taken. Whilst admitting these difficulties and sympathising with the manufacturer in the same, it may be well to point out the impracticability, or, rather, the impossibility, of deciding as to the proportion of tobacco to take from each part of the cob or coil in order to secure a fair or an average sample.

A short time ago a manufacturer urged in Court that it was the duty of the officer to take a sample weighing 100 lbs. instead of 2 ozs., in accordance with his interpretation of the Act! The opinion of the Chancellor of the Exchequer on this question of taking an average sample may prove interesting and instructive:—

"The principle on which the Excise Authorities will act in carrying out the Moisture Clause in the new Inland Revenue Bill is that no purchaser shall be liable to buy tobacco containing more than 35 per cent. of water. The question of the hon. member seems to suggest that an average should be struck, and that it should be sufficient that a roll taken as a whole should contain no more than 35 per cent. of water, though particular parts of it, such as the inner coils might contain more. I think that would be a very unsatisfactory arrangement for purchasers who happened to be supplied from the inner coils. The hon. member must recollect that 35 per cent. of moisture is a maximum. It is the extreme limit of moisture, not the ideal amount. If, in order to ensure that no portion of his tobacco should contain more than 35 per cent., a manufacturer is obliged to make some of it so as to contain somewhat less, that surely gives him no legitimate ground for complaint."*

The following are rough indications of excessive moisture:

- (a) ROLL.—It will be soft, cut "cheesy," and on pressing the cut ends it will "bleed." The liquid pressed out may be either oil or water, or both; but, if at all profuse, it would be advisable to

* House of Commons, June 27th, 1887.

take a "Special" sample. The third coil inwards (counting the external as the first) is usually the wettest.

- (b) CUT TOBACCO (Shag, Common Mixtures, Cut Cavendish).—Observe if it feels abnormally damp. Virginia and similar Shags often feel excessively moist though carrying, perhaps, less than 30 per cent. of water. The reason of this is that they contain a great deal more natural gum than Java and the other common tobaccos. To distinguish between them, squeeze an ounce or so in the hand; on releasing the pressure, the gummy tobacco will remain more or less compressed, whereas the common wet tobacco "springs" back to nearly its former size. Gummy tobacco, too, is a better quality and rarely possesses that unpleasantly strong smell inherent in the cheaper article.

If from these indications there is reason to think the finished tobacco contains more than the legal amount of moisture, a "Special" sample should be taken, without waiting for instructions from the laboratory.

There are two kinds of samples to be taken, Ordinary and Special.

ORDINARY SAMPLES.

One or more to be taken in each week from each manufacturer by the proper officer. From large factories, two or three samples, at least, of various kinds should be forwarded. As soon as taken, wrap up in half-sheet of lead foil and place in the envelope provided for the purpose (No. 75). Besides being a check, the ordinary sample is useful in corroborating the "Special," should the latter be subsequently asked for. Tobacco which is obviously dry ought not to be sampled.

It not unfrequently happens that ordinary samples are received at the laboratory considerably under the 1 oz. weight required by the Instructions, and in these instances the quantity sent is barely sufficient in the event of further experiments being necessary.

SPECIAL SAMPLES.

To be taken always in the presence of the trader or his representative. More care is required here than in taking an "Ordinary." The tobacco should be taken from two or three different parts inside the cob or coil, and immediately enclosed in a whole sheet of lead foil and

placed inside the proper envelope, ($\frac{75}{1}$), closed and sealed at *both ends* † in the presence of the trader; 2 ozs. weight is the quantity required to be taken.

Samples of Roll, whether Ordinary or Special, should not consist of too many short pieces. For by this means there are so many the more surfaces for escape of moisture.

ADVISING.

(a) ORDINARY.—The names of all the traders sampled should be entered alphabetically on the same form.

(b) SPECIAL.—Here a separate form is required for each trader. This practice is requisite in order to avoid any possible confusion in the event of legal proceedings being subsequently taken.

The advice should always be enclosed in the same postal envelope as the sample, but not in the envelope No. 75 or $\frac{75}{1}$ containing the sample. In the case of a “Special” the postal envelope should be sealed and marked with the word “Special.”

In forwarding any sample of tobacco to the laboratory, it is advisable not to write the words “Tobacco Samples” on the postal envelope, as many letters so marked have not reached the laboratory, with the result that explanations have been requested and additional samples called for.

It is scarcely necessary to point out the importance of forwarding samples as soon as possible after being taken. There is always a certain small loss due to evaporation during transit, and should the transmission be delayed this loss of moisture is proportionately increased.

On arrival at the laboratory, the sample is registered, and a portion weighed out. In the case of a “Special” the experiment is conducted in duplicate. In each case the remainder is returned to the lead foil, and retained for future reference or experiments, if required. All roll tobacco is cut into thin sections before being dried. The tobacco is placed in tared pans and dried for 18 hours in an oven surrounded by boiling water. At the expiration of this time the samples are taken out, cooled, and weighed,

† The Instructions state that the sample is to be sealed at the time with a device which can, if necessary, be identified in Court. It may be well to point out that the impression on the wax of the end of a lead pencil or key, or that of a sixpence or other current coin of the realm is scarcely sufficiently distinctive to be identified in a Court of Law.

and the loss of weight estimated (as a percentage). It sometimes happens that manufacturers fail to obtain results concordant with those of the laboratory, notwithstanding that portions similar to the official sample are experimented upon. Some of these discrepancies may be attributed to insufficient drying, faulty water bath, quantity operated upon being too small, or, in the case of roll, not having been cut into thin sections. An excellent plan is to perform important experiments in duplicate and compare results. One of the causes alluded to—viz., insufficient drying—was mentioned to the trade by the former Principal of the laboratory, Dr. Bell, C.B., F.R.S., and in his second memorandum he remarks :—

“That he found some tobacco manufacturers were using a water bath which did not give a drying temperature much above 190° F., and in such cases a period of 18 to 20 hours for drying the tobacco was necessary.”

It has been urged by some manufacturers that the act of drying for so long a time as 18 hours causes certain constituents of the tobacco to volatilise in addition to the moisture, and that, therefore, drying for so long a time operates unfairly to them. It is quite true that very small quantities of other matters beside water are driven off in the drying process. The consideration of this fact was allowed for and carefully borne in mind in the drafting of this Moisture Clause. It will be noticed that such words as “water” and “moisture” do not appear in the Act. Reference is made to a “decrease in weight” thus :—

“and such tobacco shall in either case, on being dried at a temperature of 212° as denoted by Fahrenheit’s thermometer, be decreased in weight by more than 35 per centum, he shall incur a penalty of £50,” etc.

SUPERVISOR’S DUTIES.

The supervisor is required, in accordance with Board’s Minute quoted below, to attend at least once a month and

- (a) either sample personally or
- (b) be present at the sampling with the Officer appointed and to countersign the advice form.

The Minute in question is as follows :—

“C 3082/88

“The attention of the Board has been called to the necessity for requiring the Supervisor to check and control the sampling of tobacco for the purpose of estimating the quantity of water therein.

“I am to acquaint you for the future you must see that the sampling of tobacco is effectively carried out, and you will take an opportunity once in each month, at least, if prac-

licable, either to be present at the sampling or to take samples yourself at each manufactory in your district.

“(Signed) J. BELL.”

The Supervisor is excused this duty when the traders are visited by the officers in chemical stations.

DEALER'S SAMPLES.

In conformity with the regulations, the practice of sampling a dealer's stock, except in special cases, is not to be undertaken by the officer without first obtaining permission from the Supervisor or other superior officer, and only when there is good reason to believe that excessive moisture is present in the tobacco retailed.

In such cases a “Special” should always be taken. If an “Ordinary” be forwarded instead, and this latter sample be found to contain an excess of water, it is almost invariably found to be impossible to take a “Special” of the same kind of tobacco, owing to its having been sold in the meantime.

After the sample has been taken, the manufacturer's name should always be asked for, and stated on the advice form. Should the dealer's sample be found to contain more than 35 per cent. of water, the officer surveying the manufactory from which the tobacco was supplied is usually directed to take a “Special” sample of the same description of tobacco as that in question. The explanation of the dealer is obtained by the Supervisor, and also that of the manufacturer, if required, and forwarded to the laboratory. Here the statements adduced receive careful consideration, and a decision is arrived at accordingly. In most cases the manufacturer bears the responsibility and the dealer receives a salutary warning.

The result of an analysis of a dealer's sample is often a revelation to the officer surveying the manufactory, showing the former the kinds of tobacco to which he should pay most attention.

There is reason to believe that the addition of water by dealers is of rare occurrence. In most cases the manufacturer takes care to remove the temptation by “moistening it up to the hilt” before its delivery.

Sufficient time has now elapsed to show that the operation of this Moisture Clause has successfully achieved its well-meant purpose. By controlling the sluices it has regulated the flow and prevented the drowning of the “weed,” a result not attained without great vigilance, firmness, and judgment on the part of the inspecting officers.

Returns of Tobacco.

BOTH the 3 and 4 Vict., c. 18, and the 5 and 6 Vict., c. 93, refer to "returns of tobacco." Thus:—

"On the same day on which he shall receive any leaf or manufactured tobacco, or any stalks, or returns of tobacco, &c." (3 and 4 Vict., c. 18, s. 8.)

"No tobacco stalks or returns of tobacco shall be removed from any place, &c." (5 and 6 Vict., c. 93, s. 10.)

As the law requires no account to be kept of the manufactured article, the inclusion of these "returns of tobacco" with tobacco stalks at once suggests their unmanufactured condition. Since the passing of 5 and 6 Vict., some works on the subject of tobacco refer to "returns" as a kind of manufactured tobacco. Thus, Dr. Hassall in his work *Food and its Adulterations*, published in 1855, defines "returns" as a "light-coloured mild tobacco," and traces its origin thus "the true derivation of its name is said to be that formerly the tobacco known as 'short cut' was with much labour rubbed through a wire sieve, the finer portions and dust, technically called 'smalls,' passed through and were supposed to be much the strongest. When no more would go through, that which was left upon the sieve was reckoned to be milder and of superior quality, and called in the trade 'returns.'" Dr. Hassall adds that—"according to Pereira, its name is derived from its being formerly prepared by returning shag for recutting." Again, W. H. Johnson in his *Excise Manual*, published in 1873, states that—"the fragments arising from the manufacture of all the varieties of tobacco are collected on a sieve and shaken—the finer particles which pass through are called 'smalls,' those which remain 'returns.'" At the present day the term is applied to a well-known brand of manufactured tobacco—"Bird's Eye Returns."

The different applications which this word "returns" has received causes confusion, and it is necessary to know its exact meaning when used in the current Tobacco Acts. This knowledge can only be gained from the context of various clauses and definitions of the term in the obsolete Tobacco Acts.

The word "returns" first appears on the statute book in the Act of 29 Geo. III. c. 68, which established the Permit and Survey system on tobacco. Section 66 states that the manufacturer is to deliver to the officer

"A just, true and particular account in writing," specifying how much of his stock is unmanufactured tobacco "how much thereof is Short Cut Shag Roll completely manufactured Carrot Tobacco completely manufactured Tobacco Stalks Spanish Returns of Tobacco Tobacco Stalk Flour, &c.," and in section 67, the manufacturer is compelled to state "the weight of the several quantities of Tobacco Tobacco Stalks and Returns of Tobacco when put in operation for British Rappee Snuff, &c."

The context here suggests that these "returns" are tobacco in an unfinished condition.

Section 77 requires

Every manufacturer to specify the several weights of the "Tobacco, Tobacco Stalks, and Returns of Tobacco respectively, so intended to be pressed, spun or made into carrots," and to state how much "of such Tobacco and Returns of Tobacco respectively, is or are intended to be manufactured into Short Cut Tobacco Shag Tobacco, and how much of such Tobacco, Tobacco Stalks, and Returns of Tobacco respectively, is or are intended to be made into Roll and Carrot Tobacco respectively."

Here, again, "returns" are classified with unmanufactured tobacco, and spoken of as requiring to undergo some further process before they become one of the varieties of manufactured tobacco.

In Section 80 a step is gained as to the origin of these "returns" thus:—

"When any Manufacturer shall have finished the manufacturing any Tobacco into Short Cut Tobacco or Shag Tobacco, or shall have finished the manufacturing any Tobacco Stalks into Spanish, such manufacturer shall, when and so soon as any such Tobacco or Tobacco Stalks respectively shall be completely manufactured, deliver a Declaration specifying the weight of the Short Cut Tobacco, Shag Tobacco and Spanish, respectively manufactured from such Tobacco and Tobacco Stalks respectively, and also the weight of the Returns and Tobacco Stalks respectively arising from such Short Cut Tobacco and Shag Tobacco respectively." Again, in Section 81 a like Declaration is to be given of the number of "Rolls and Carrots respectively so made, and the weight of

the Tobacco Stalks and Returns of Tobacco respectively arising from such Rolls and Carrots respectively, in the manufacturing thereof respectively."

Here, Returns of Tobacco are referred to as originating in the process of manufacturing "Short Cut, Shag, Roll and Carrot Tobaccos," and the inference is that they, like the stalks, are the rejected portions, probably consisting for the most part of dust and fragments of such "Short Cut, Shag, Roll and Carrot Tobaccos." The crude condition of these "returns" is also suggested in

Section 110, wherein it states that—

"No Tobacco (not being Returns of Tobacco) of four pounds weight or upwards, nor any Snuff of two pounds weight or upwards, nor any Tobacco Stalks, Spanish, Returns of Tobacco, Tobacco Stalks, Snuff Work, or Tobacco Stalk flour exceeding the quantity of two hundred pounds weight shall be removed" without proper permit.

Notwithstanding the classification here of "returns" with unmanufactured tobacco, the next Section dealing with "returns" is a little confusing inasmuch as it includes them as manufactured tobacco. Thus :—

Section 113 forbids the grant of a permit for the removal of tobacco in any of its forms, unless certain particulars are specified by the manufacturer, and requires the weight, time, &c., to be stated "if it be manufactured Tobacco which is intended to be removed, whether the same is Short Cut Tobacco, Shag Tobacco, Roll Tobacco, Carrot Tobacco, or Returns of Tobacco, and if it be Snuff intended to be removed" the kind of snuff is required to be stated.

Here, Returns of Tobacco are distinctly classified with manufactured tobacco. This same Section, a little further on, refers to their origin, thus :—

"And if it be unmanufactured tobacco which is intended to be removed to any Mill for the purpose of being cut and if it be for the removal of any Cut Tobacco or Returns of such Cut Tobacco" brought back from the mill in question "to the premises of the manufacturer from whence the unmanufactured Tobacco cut into such Cut Tobacco shall have been sent for the purpose aforesaid," certain particulars are required. Again, "if Tobacco Stalks are removed to the Mill for the purpose of being manufactured into Spanish" a permit is required for fetching such "Spanish and Returns of such Spanish" arising from these Tobacco Stalks.

This particular Section requires the manufacturer to state expressly the kind of manufactured tobacco he proposes to produce, viz. :—Cut and Spanish. If he produced an additional kind at the same time, viz. :—“returns,” he would have been liable to heavy penalties and forfeiture of the whole, for not adhering strictly to his written notice. The fact, however, of this Section referring to the Cut Tobacco produced and the “returns” of such, and also to the Spanish with its “returns,” proves that these “returns” were not considered as manufactured tobacco in the same sense as the Cut and Spanish were, but that they were merely adjuncts arising in the production of the finished article. Therefore, the classification of the term “returns of tobacco” in the foregoing part of the Section with “manufactured tobacco” must have been in this sense, and there is nothing inconsistent with the inference already drawn that these “returns” were probably particles and scraps of the finished article, representing the waste arising in the varying stages of manufacture.

Section 155 corroborates this view by defining “returns” as

“All Tobacco smalls sifted from Short Cut Tobacco and Shag Tobacco and all Returns of Spanish shall be deemed to be Returns of Tobacco within meaning of this Act.”

By the following year the 30 Geo. III., c. 40, was passed, amending the previous one, and the definition of “returns” was extended. Thus Section 22 states:—

“That all siftings arising from the second dressings of Short Cut Tobacco or Shag Tobacco, and all Returns of Snuff shall be deemed and taken to be Returns of Tobacco within the meaning of this said recited Act (29 Geo. III., c. 68).”

The idea of extending the meaning of the words “returns of tobacco,” is apparently to include all the waste particles that accrue in any subsequent operations that the finished article may undergo on the manufacturer’s premises. This is the first time that Returns of Snuff are spoken of. The character of these Returns of Tobacco is still maintained in the successive Tobacco

Act of 1 and 2, Geo. IV., c. 109, which introduces another class of "returns," thus :
a manufacturer

"Shall not add to or mix anything, &c. . . . until all the Segars made up or to be made up of or from such operation together with the Tobacco Stalks and Returns thereof" have been weighed.

Further on, this same Section states that—

"Such manufacturer shall remove all such Segars and place the same with his stock of manufactured Tobacco, and shall also remove the Tobacco Stalks (if any) and Returns of such Tobacco and place the same with his stock of unmanufactured Tobacco or Tobacco Stalks and Returns not in operation."

The assignment of these "returns" to the stock of unmanufactured tobacco proves their unmanufactured condition. The operation of cutting the open end of the cigar for the purpose of trimming, and reducing it to the required size, resulted in the production of small portions of leaf or "returns." As a cigar is simply a roll of leaf tobacco deprived of its mid-rib or stalk, it is impossible to discriminate whether such cuttings and trimmings are portions of the finished article or of the unmanufactured leaf. Hence, Returns of Tobacco practically include the dust and fragments of leaf tobacco produced in the course of the manufacturer's operations. This view is corroborated in the successive and current Act, viz., the 3 and 4 Vict., c. 18. Thus,

Section 13 states that

"No Drawback shall be allowed on any Cut, Roll, or Carrot Tobacco containing any Tobacco Stalk, or which has not been wholly made from Tobacco Leaf, having the Tobacco Stalk stripped and separated therefrom, or from such Leaf so stripped, and Returns of Tobacco Leaf so stripped and without the stalks thereof."

The amending Act of 5 & 6 Vict., c. 93, throws no additional light on the subject.

To sum up : Returns of Tobacco mentioned in the 3 and 4 Vict., c. 18, and the 5 and 6 Vict., c. 93, may fairly be said to consist of the dust "smalls" (fragments), siftings, scraps, waste pieces, and rejected portions arising in the manufacture of tobacco and snuff, and include

the fragments and refuse portions of unmanufactured tobacco.

To corroborate this conclusion, a member of a deputation of the tobacco trade in giving evidence in 1833, before the Commissioners of Excise Inquiry, said :—“ We have three classes of raw material—unmanufactured tobacco, stalks, and returns, which is the waste part produced from tobacco, and is unsaleable without being manufactured into snuff.” (Appendix 44.) In the Glossary to the Report of the Select Committee of the Tobacco Trade in 1844, *i.e.*, two years after the passing of the 5 and 6 Vict., Returns of Tobacco are defined as—

“The small pieces of broken leaf, and the dust and siftings produced in the various processes of manufacture. These three articles (Returns, Tobacco Stalk, and Stalk Flour), being only partially manufactured, are, by subsequent processes, converted into snuff.”

Before leaving this subject it is desirable to draw attention to a certain section in the obsolete Act of 29 Geo. III, c. 68, which has been construed as allowing a manufacturer to receive from his customers “smalls,” damaged tobacco, snuff, cigar tips, &c., under cover of their being classed as “returns of tobacco.”

The Section in question, *viz.*, 122, states :—

“And be it further enacted that any Manufacturer or Dealer in Tobacco or Snuff, who shall have received into his stock any tobacco or snuff . . . accompanied with a legal permit, shall see cause to return the same to the person or persons from whom he received the same, shall be at liberty within forty-eight hours after he has received the Tobacco or Snuff,” to give written notice to the Excise of his intention “to return such Tobacco or Snuff” and state the reason for so doing. He is eventually required to write on the package to be returned the words “Returned Tobacco (or Snuff).” “If such Tobacco or Snuff be found returned, or in part returned, or returning to any other person or persons than the person or persons from whom such Tobacco or Snuff had been first received, or if the Tobacco or Snuff returned be not the identical Tobacco or Snuff which had been received aforesaid, without any addition to, subtraction from, or alteration of the same, then the whole shall be forfeited, and the person returning the same, contrary to the true intent and meaning of this proviso, shall forfeit the sum of fifty pounds.”

This Section refers to the same goods as brought into stock being returned, and not the refuse portions of tobacco or snuff arising in the course of a dealer’s business. Should,

however, it still be contended that the words "returns of tobacco" include these waste portions of a dealer's stock, then section 10 of the 5 and 6 Vict., c. 93, proves the illegality of the practice by expressly providing that Returns of Tobacco and Tobacco Stalks shall be sent and received only by licensed manufacturers, and in quantities of 50lbs weight and upwards, under pain of forfeiture of goods and £50.



Dealer and Retailer.

IN the current Acts of Parliament dealing with tobacco, the words "Dealers in and Retailers of" occur several times. Thus, the 3 and 4 Vict., c. 18, s. 1, states that it is expedient to

"Discontinue the account and survey of stocks of Manufacturers of, Dealers in and Retailers of Tobacco and Snuff,"

and in the following section:—

"Every Manufacturer of, Dealer in and Retailer of Tobacco and Snuff in the United Kingdom shall make a true Entry."

The 5 and 6 Vict., c. 93, s. 2, allows a

"Manufacturer of, Dealer in and Retailer of Tobacco"

to scent and flavour his snuffs. The 26 Vict., c. 7, s. 6, speaks of a

"Dealer in or Retailer of Tobacco,"

and section 8, refers to

"Any Retail Dealer or vendor of any packet of Cavendish."

The 27 Vict., c. 18, s. 5, in granting the Tobacco Occasional Licence* under Schedule B, states.—

"For and upon every Occasional Licence to deal in or sell Tobacco and Snuff."

This omission of the "Retailer" occurs also in 27 and 28 Vic., c. 56. In repealing the entry required for selling tobacco and snuff in 1867, the 30 and 31 Vic., c. 90, s. 8, states that—

"So much of any Act as requires a Dealer in and Retailer of Tobacco or Snuff to make entry of any premises for storing, keeping or selling of Tobacco or Snuff is hereby repealed: Provided that where a Manufacturer of Tobacco or Snuff shall be a Dealer therein or Retailer thereof in any premises adjoining his manufactory, such premises shall be entered together with the manufactory."

The last reference is the granting of licences in 1884, to sell tobacco and snuff in railway carriages, 47 and 48 Vict., c. 62, s. 12,

"For the dealing in and sale of Tobacco and Snuff."

* Commenced 13th May, 1864.

This express reference to a "Dealer in and Retailer of" of tobacco and snuff in the above-mentioned Statutes, makes it interesting to know whether any difference exists or existed between them, and, if so, the nature of the difference.

The first Excise Act bearing on tobacco was one passed in the time of Mr. Pitt in 1789, viz., the 29 Geo. III, c. 68, which established a strict survey over the stocks of the Manufacturer and Dealer. In this Act, containing 173 sections, the word "Retailer" does not appear. The "Dealer in Tobacco and Snuff" only is spoken of, and in section 155 he is defined as—

"Any Person who shall sell any Tobacco Tobacco Stalks, Returns of Tobacco, or any Tobacco Stalks flattened or any Tobacco Stalks cut into what is commonly called Spanish shall be deemed and taken to be a Dealer in Tobacco within the meaning of this Act; and that all and every Person or Persons who shall sell any Tobacco Stalk Flour, Snuff Work or Snuff shall be deemed and taken to be a Dealer or Dealers in Snuff within meaning of this Act."

Thus, the Dealer traded in unmanufactured as well as manufactured tobacco and snuff. Section 68 also corroborates this. The Dealer in tobacco and snuff was required to make entry (s.59) and pay 5s. licence duty if in London or Edinburgh, and 2s. 6d. elsewhere (s.70), under a penalty of £50 (s.72); and to put up a sign "Dealer in Tobacco and Snuff" (s.62). All tobacco manufactured and unmanufactured brought into his stock had to be accompanied by a permit (s. 118), and, like the Manufacturer, an account was required to be kept of all manufactured and unmanufactured tobacco sent out of his stock of 4lbs. weight and upwards, and 2lbs. of snuff and upwards (s.104). Permits had to be obtained at a Permit Office (s.111) to cover their removal. In addition, the Dealer was required to keep another book for the purpose of entering therein the quantities of all tobacco and snuff sent out under the weights of 4lbs. and 2 lbs. respectively (s.104). As a matter of fact, this second book was not kept with anything like regularity. The practical impossibility of entering and totalling the weight of the whole of the half ounces of shag, &c., and pinches of snuff sold in the preceding day resulted in this regulation becoming a dead letter; and, as no permit was required for any tobacco in transit under 4lbs. or snuff under 2lbs. weight, facilities were thus offered for disposing of

smuggled tobacco. Like the Manufacturer, the Dealer could clear leaf tobacco from Custom's Warehouses, but the latter could only sell such tobacco to a Manufacturer, and not another Dealer (s.114). He was not allowed to remove Tobacco Stalks, Spanish, and Tobacco Stalk Flour, under 200 lbs. weight, nor without permit (s.114); but, curiously, could send out "Returns of Tobacco" under 4lb. weight (s.104) without permit. The Dealer was permitted to mix Stalk Flour with his snuffs, and to produce various blends on giving notice (s.94), but not to adulterate (s.93). His stock was taken by an officer once a month, and just scales and weights had to be provided for this purpose (ss. 99 and 100). Any increase found was deemed to be smuggled tobacco and seized (s.106).

The amending Act passed in the following year did not touch the Dealer, who was undisturbed by legislation for over thirty years. At the end of this period, viz., in 1821, the 1 and 2 Geo. IV, c. 109, was passed, the first two sections of which affected the Dealer considerably. Therein, for the first time, the Retailer appeared. This Act was intended as a further check on the smuggler, additional safeguards being devised for the security of the revenue. One of these was the requirement on the part of those Dealers who were also Manufacturers to make a separate entry of their retail shop. Thus—

"Every Manufacturer who shall retail Tobacco or Snuff" shall describe and distinguish the places used for keeping his tobacco and snuff "for retailing and such Retailer and all shops entered by him for Retailing"

shall be surveyed by the officer (s.1). This Act does not define "Retailing," but inasmuch as no Manufacturer could send out from his factory less than 4lbs. of tobacco or 2lbs. of snuff without a Dealer's licence (29 Geo. 3, c. 68, s. 83) it follows that the term "Retailing" was applied to a Manufacturer who sold tobacco and snuff in less quantities than 4lbs. and 2lbs. of tobacco and snuff respectively. The nature of the tobacco and snuff so retailed could not comprise Tobacco Stalks, Spanish, Tobacco Stalk Flour (29 Geo. 3, c. 68, s. 114), and presumably Snuff Work, but it could comprise Short Cut, Shag, Roll, Carrot, and "Returns of Tobacco." Therefore "Retailing" applied to a Manufacturer sending out manufactured tobacco, as well as "Returns of Tobacco," under 4lbs. weight, and snuff under 2lbs. weight. The inclusion of "Returns of Tobacco" is puzzling. Judging by the Minutes of Evidence in Appendix 44 of the Com-

missioners of Excise Inquiry, this particular point appeared to have given rise to opposite opinions and diverse practices amongst the Excise authorities in administering the complicated Acts of 29 Geo. 3, and 1 and 2 Geo. IV. To save the Dealer the trouble and inconvenience of applying for a permit for the removal of his goods, this latter Act (1 and 2 Geo. IV) allowed him to use an Excise Certificate Book containing certificates with their counterparts. These were to accompany all tobacco and snuff sold, from 1lb. to 10lbs. in weight. Beyond this limit, a permit was still required. Sales of tobacco and snuff under 1lb. weight were to be entered as heretofore in a small book stating the kinds sold. It will be noticed that two books were still to be kept, one known as "The Large Book" for entering quantities of unmanufactured and manufactured tobacco and snuff exceeding 10lbs. accompanied by permit, and the other known as "The Small Book" for entering an account under different headings of the weights of the various kinds of manufactured tobacco and snuff sold during the day. To illiterate vendors, small grocers, chandlers, tea dealers and publicans who took out the 5s. or 2s. 6d. licence, the keeping of this Small Book was a burden. The entries were only occasionally insisted upon by the Excise and later on little or no importance was paid to their remissness in keeping such accounts. In addition to these two books there was the Certificate Book already referred to. The next Act affecting the Dealer and Retailer was the 6 Geo IV, c. 81, s. 2, wherein an uniform duty of 5s. was levied upon

"Every Dealer in or Seller of Tobacco or Snuff."

The 9 Geo. IV, c. 44, s. 1, also refers to the "Dealer and Seller." In 1831, the 1 and 2 William IV., c. 13, was passed. Section 4 speaks of the

"Manufacturers of, or Dealer in or Retailer of Tobacco."

Two years later the Excise Inquiry, with Sir Henry Parnell, Bart., as chairman, was held. The survey and permit system with all its regulations and safeguards were examined and found to have failed in their object of preventing smuggling. By this time the wholesale Dealer seems to have disappeared. One of the Commissioners of Excise—Hart Davis, Esq.—in giving evidence on 4th June, 1833 (Appendix 25) states that

"There are only 101,000 Tea Dealers, while the Dealers in Tobacco are 166,000, showing there must be at least 64,000 Tobacco Dealers who are not Tea Dealers, and who must

consequently be presumed to be Publicans ; and that class of persons have so small a quantity in stock that it can hardly be regarded as stock at all."

Ten years later, the number of licensed Dealers in Tobacco was 188,185† showing an increase in the meantime of over 2,000 a year, all presumably being in a small way of business. The ultimate result of the Parnell Commission of Inquiry led to the enactment of 3 and 4 Vict., c. 18, which abolished the Excise interference with the operations and stock of the "Manufacturers of, Dealers in and Retailers of Tobacco," and allowed the Manufacturer the utmost latitude in his factory. The reaction, however, from the close confinement to an entire freedom from any restriction was so detrimental to the interests of the revenue that in two years time, the Excise once more was called in under 5 and 6 Vict., c. 93. In this reaction, which took the form of Adulteration, the Dealer fully shared. This latter Act known as "The Pure Tobacco Act," made it illegal for the "Manufacturer of Dealer in and Retailer of tobacco and snuff" to possess certain articles.

Up to the time of passing the 3 and 4 Vict., or "The Mixing Act" as it was called, the Dealer was empowered to sell both unmanufactured and manufactured tobacco and snuff. Under section 4 of this Act, no Dealer in the future could supply a Manufacturer with leaf or unmanufactured tobacco, for the latter was restricted to getting such

"leaf and unmanufactured tobacco of any description" only
"from the Warehouse in which the same shall be warehoused
under the Laws and Regulations of the Revenue of Customs,"

whilst section 7 prevented the Dealer receiving any Tobacco Stalks and Returns of Tobacco by disallowing their removal at all except from one licensed manufacturer to another. As the practice of trading in these Stalks and "returns" had long since been abandoned by the Dealer, this curtailment of his powers was now of no moment to him. The Act makes no reference to the two remaining forms of semi-manufactured tobacco that a Dealer formerly sold, viz., Tobacco Stalk Flour and Snuff Work. The amending Act (5 and 6 Vict., c. 93) refers to Snuff Work, for, in granting a certain time to traders to dispose of their goods manufactured under "The Mixing Act," section 14 requires

† Appendix 6a, Select Committee of House of Commons on Tobacco Trade.

* This does not include Tobacco Stalk, Stalk Flour, and Snuff Work, all of which were prohibited from being imported by 29 Geo. III, c. 68, s. 8. Later prohibitions are C.C. Act, s. 42, see also 59 and 60 Vict., c. 23, subsection 4.

that the proof of any Snuff or Snuff Work having been manufactured before the passing of this Act

“shall be on the Manufacturer, Dealer, or Retailer in whose possession such Snuff or Snuff Work shall be found.”

It has been shown on page 121 that this Snuff Work consisted principally of Stalks and Returns of Tobacco, and as neither of these can legally be in the possession of a Dealer, the trade in Snuff Work is practically prohibited. Tobacco Stalk Flour is a kind of Snuff and therefore a manufactured article and permissible on a Dealer's premises.

The changes wrought by the enactment of the 3 and 4 Vict., c. 18, were such as to place the Dealer practically on the same footing as the Retailer. If any difference can be said to exist now, it is that the Tobacco Dealer is a vendor other than a Manufacturer, and a Tobacco Retailer is a Manufacturer who deals. Both sell manufactured tobacco and snuff.

Under paragraph 621 of the Cautionary Instructions permission is given to a Manufacturer to sell at his entered premises tobacco and snuff manufactured therein without a licence as a Dealer.

An importer or tobacco broker who sells tobacco to Manufacturers while it is in Customs Warehouse is obviously not required to be licensed as a Dealer.

No Dealer is allowed to hawk tobacco, but section 13 of the 5 and 6 Vict., c. 93, permits an employè of any

“licensed Manufacturer or Dealer in Tobacco or Snuff to travel for orders and producing samples in the due and ordinary course of business”

without entailing liability to the penalty of £100 for hawking tobacco or snuff.

The number of Dealers in the United Kingdom has increased year by year. During the last seventy years, in England they have more than doubled their number, in Scotland nearly trebled it, and in Ireland nearly quadrupled it; whilst the number of Manufacturers in England in the same period has increased 34 per cent., that in Scotland has decreased 60 per cent., and in Ireland 90 per cent.

Re-manufacturing.

A CASE of considerable importance to the revenue occurred a short time ago on the subject of the manufacture of tobacco. It involved the question whether "manufacturing" covered "re-manufacturing."

A tobacco manufacturer ceased to manufacture tobacco from the leaf, and, accordingly, did not renew his licence. The manufacturing plant was retained on the premises, and it was discovered that he was making a practice of buying "green" or brown roll from a licensed manufacturer, and subjecting it to various processes, viz., Pressing, Oiling, Untwisting and Spinning into fresh roll, Cutting the purchased article and Liquoring it. These processes resulted in the production of tobaccos of a different character and appearance to the original brown roll, and enabled the maker to sell them at an enhanced price. Proceedings were taken against him for manufacturing without licence, and also for an infringement of the Moisture Act (50 and 51 Vict., c. 15, s. 4)—the re-made roll being found to contain an excess of water. A warrant under 7 and 8 Geo. IV., c. 53, s. 34, was issued, and on search being made of his premises, a small quantity of unmanufactured tobacco was discovered. The owner alleged that this leaf tobacco was the residue of his former duty paid stock. The tobacco was forfeited.

The case was tried before the local magistrates. Defendant contended that the Roll Tobacco was bought by him as manufactured tobacco, and, consequently, whatever process it might be subjected to on his premises, he could not be held as having "manufactured" tobacco. In other words, manufacturing tobacco did not cover re-manufacturing. The Justices dismissed the case, being of opinion that the practice resorted to by Defendant was analogous to the case of a tobacco dealer cutting a piece of roll on his counter in order to oblige his customer. On appeal being made, the matter was argued at great length at Quarter Sessions. The Recorder reversed the decision of the Justices and inflicted heavy penalties for manufacturing without licence.

As the roll purchased by Defendant had been subjected to several operations before it was re-manufactured, the question arose as to what particular process or conjunction of processes constituted "manufacturing" within the meaning of the Act.

The present Acts dealing with tobacco do not define the term. In

Section 14 of the 5 and 6 Vict., c. 93, it is stated

"That in the said recited Act (3 and 4 Vict., c. 10) and this Act, the words 'Manufacturer of, Dealer in, and Retailer of Tobacco' shall include Manufacturers of, Dealers in, and Retailers of Snuff and Snuff Millers; and the word 'Tobacco' shall include Tobacco Stalks, Tobacco Flour, Returns of Tobacco, and Segars, and Tobacco of every description; and 'Snuff' shall include all Snuff Work and Snuffs of every description, except where in Terms or by the Context a more limited construction shall appear to be intended."

The inclusion of the Snuff Miller in this clause as a "manufacturer," proves that the process of Milling or Grinding involves "manufacture."

S. 27 of the 42 and 43 Vict., c. 21, refers to one of the processes of manufacturing roll, when it prohibits the use of

"any oil in the manufacture of roll tobacco, other than Essential Oil for the purpose of flavouring, and Olive Oil in the process of spinning or rolling up the tobacco."

Again, in the Moisture Clause 50 and 51 Vict., c. 15, s. 4, several processes are mentioned as forming part of the manufacture of tobacco, thus—

"Roll tobacco or cut tobacco in the custody or possession of a Manufacturer of Tobacco, which is treated in the course of manufacture by baking or hot pressing or stoving, shall be deemed fit for sale when the same has cooled after such treatment, and roll tobacco in such custody or possession which is treated in the course of manufacture by pressing merely, shall be deemed fit for sale immediately on being put into press."

These two Sections show that the processes of Spinning and Rolling for making roll tobacco, Pressing, Baking, and Stoving are operations which either involve "manufacture" or form part of the manufacture of tobacco.

No further information can be gained on the point at issue from existing Acts, and reference must be made to former Acts dealing with the different processes of tobacco manufacture.

In 1789, the 29 Geo. III., c. 68 was passed, its object being to assist the Customs department in preventing smuggling. All the important operations of manufacture were placed under Excise survey, and a stock account was kept of the unmanufactured tobacco used and the manufactured tobacco produced.

S. 69 enumerates some of the mechanical appliances used by a manufacturer :—

“any Mill, Press, Engine, Roller, Stove, Muller, or Spinning Wheel, for the performing of any Process, Operation, Matter, Thing, whatsoever, in or about the manufacturing tobacco, &c.”

The plant found on Defendant's premises included a Press, Cutting Box, and a Bin containing a perforated tray, used for liquoring tobacco.

S. 77 states—

“that . . . every Manufacturer . . . shall, before he shall begin to strip or to spin any tobacco, or to press any tobacco stalks for Spanish . . . give to the office of Excise . . . six hours notice in writing if his . . . premises, in which such tobacco is intended to be stripped, spun, pressed or made in Carrots, or tobacco stalks intended to be flattened for Spanish, shall be situate within limits of Chief Office . . . and the proper officer shall attend and such Manufacturer shall begin to weigh and separate . . . all such tobacco, tobacco stalks and Returns of Tobacco respectively, so intended to be stripped, spun or made into Carrots, and also all such tobacco stalks so intended to be flattened . . . and shall without delay manufacture the same respectively into Short Cut Tobacco, Shag Tobacco, Roll or Carrot Tobacco, and also manufacture into Spanish all such Tobacco Stalks according to such notice . . .”

Here, Stripping, Spinning, Pressing, Flattening, Cutting are mentioned as manufacturing processes.

S. 82 states that --

“when any Manufacturer shall have pressed, cured, and finished any Rolls or Carrots of Tobacco” a Declaration is to be given “so soon as the same shall be so pressed, cured, and finished.”

The Pressing, Curing, and probably Finishing mentioned here are also processes that the tobacco underwent before it was declared to be "manufactured" into Rolls or Carrots. The process of Dyeing or Staining is referred to in

S. 85, thus:—

"Nothing herein before contained shall extend to prohibit any Manufacturer from dyeing or staining with any Liquid Dye or Stain any Tobacco manufacturing or manufactured into Short Cut Tobacco, Shag Tobacco, Roll Tobacco, or Carrot Tobacco, &c."

As this practice of Staining or Dyeing was optional, and could be performed at any stage of the manufacturing operations, or after the tobacco had been manufactured, without giving official notice, the addition of such dye cannot fairly be said to form a part of the manufacture of tobacco. Under existing laws the use of dye is illegal.

S. 87 requires notice to be given to the officer before a manufacturer of snuff could

"liquor, damp, strip, press or cut any Tobacco or Tobacco Stalks, or to lay down any Snuff Work or Tobacco Stalks for Tobacco Stalk Flour."

The fact that notices were required to be given before these operations of Liquoring, Damping, Stripping, Pressing, Cutting, and 'Laying down Snuff Work, or Tobacco Stalks for Tobacco Stalk Flour,' could be proceeded with, is an indication that they were important processes of manufacture.

S. 114 refers to the removal of unmanufactured tobacco under special precautions, from the premises of a manufacturer to a Cutting Mill, for the purpose of being "Cut into Cut Tobacco," and insists on the return of all the tobacco—

"or with any other Process or Operation, except the pressing and cutting thereof, having been performed thereon."

This same Section refers to the manufacture of snuff, and requires the return of all snuff so ground, "or with any other Process or Operation, except the grinding thereof, having been performed thereon."

Here, Pressing, Cutting, and Grinding are referred to as manufacturing operations. The following Section 115, states:—

“That nothing herein contained shall extend to prevent any **Manufacturers** from stoving or finishing Tobacco, or drying Snuff Work, at any Cutting Mill or Snuff Mill, provided the Officer be allowed to weigh and take account of the Tobacco and Snuff, after they have been stored or finished, or such Snuff Work shall have been dried.”

The operation of Stoving has already been referred to as a process of manufacture. The context in the above Section shows that Stoving, Finishing, and Drying were not regarded as important operations of manufacture. (See also 30 Geo. III., c. 40, s. 30, quoted below).

S. 155, defines a “manufacturer.”

“Every person who shall manufacture Tobacco, Tobacco Stalks or Returns of Tobacco, or who shall manufacture or flatten any Tobacco Stalks into what is commonly called Spanish, shall be deemed and taken to be a Manufacturer of Tobacco within the meaning of this Act; that all and every person who shall grind or manufacture Tobacco Stalk Flour, Snuff Work or Snuff shall be deemed and taken to be a Manufacturer of Snuff within meaning of this Act.”

The operations mentioned here, viz.:—
Flattening and Cutting of tobacco stalks, and
the Grinding of Snuff Work, &c. constituted
“manufacture.”

Collecting the information contained in this Act, the following processes are specified that unmanufactured tobacco undergoes before it becomes “manufactured.” Stripping, Spinning, Damping, Cutting, Grinding, Flattening tobacco stalks, Laying down Snuff Work, Stoving, Finishing, and Drying. No allusion is made to any of these processes being performed upon manufactured tobacco, but the amending Act of 30 Geo. III., c. 40, supplies the deficiency.

S. 15 states—

“That it may be lawful for any Manufacturer of British Rappee Snuff, Scotch Snuff or Brown Scotch Snuff, which should have been completely made and finished, and an account thereof taken by officers of Excise, to liquor or damp the same, at any time before such Snuff shall be mixed with Snuff of a different making . . . so as the Weight

of such Snuff so liquored or damped, shall not exceed the greatest extent of credit given . . . to such manufacturer for or in respect of such Snuff."

The succeeding Section insists where this particular operation is performed, on the manufacturer giving notice of his "intention to liquor or damp such snuff."

This liquoring and damping of completely made and finished snuff could only be performed by a licensed manufacturer and under restrictions similar to those dealing with the operations on the unmanufactured article. The question of re-manufacturing is again touched upon by—

S. 19, which allows a manufactured article to be changed into another form of manufactured article, thus:—

"it shall and may be lawful to and for any Manufacturer or Manufacturers of Snuff to manufacture Scotch Snuff and Tobacco Stalk Flour into Brown Scotch Snuff also to manufacture Tobacco Stalk Flour into Rappee Snuff under and subject to the like Rules, Regulations, Restrictions, Provisoes, Fines, Penalties, and Forfeitures, Notices and Declarations, respectively, by this Act or by the said Act prescribed, provided, or directed, for and in respect of the manufacturing of Snuff."

The damping and 'laying down,' or fermentation process, which were involved in changing the character of Scotch Snuff and Tobacco Stalk Flour into Brown Scotch Snuff, or Tobacco Stalk Flour into the moist black Rappee, could only be performed by a licensed manufacturer. The Defendant admitted that "finding his customers liked their tobacco black instead of brown, and square instead of round, he pressed it to a different form and colour, and placed it in oiled paper to prevent it sticking."

S. 30, that—

"it shall not be lawful for any Manufacturer of Tobacco to begin any Operation of Manufacture by this Act allowed and in respect of which any Notice is required, unless such Manufacturer shall give to the Officer of Excise . . . previous to beginning such Operation of Manufacture . . . six hours' notice in writing, &c."

In the original Act of 29 Geo. III., c. 68, the manufacturing operations that required a

written notice, were Stripping, Damping, Liquoring, Spinning, Pressing, Cutting, Grinding, Flattening of tobacco stalks, and the Laying down of Snuff Work; the amending Act of 30 Geo. III., c. 40, adds the Liquoring and Damping of completely made and finished snuff, the manufacturing of

- (a) Brown Scotch Snuff from ordinary Scotch Snuff and Tobacco Stalk Flour,
- (b) Rappee from Tobacco Stalk Flour.

By the Statute of 1 and 2 Geo. IV., c. 109, s. 3, passed in 1821, the operation of Stripping could be performed in the future without giving official notice, thus:—

“It shall and may be lawful for any Manufacturer of Tobacco or Snuff at any time or times to strip and separate from the Stalks thereof any Tobacco leaf which has not been wetted or put into or sprinkled with water, without giving to the Officer of Excise previous notice of or for the stripping of such dry Tobacco leaf and without such stripping of such dry Tobacco leaf being deemed or taken to be a commencement of the manufacture of Tobacco or Snuff.”

The process of Wetting or Sprinkling marked the commencement of manufacture.

In the following Section, to avoid confusion of terms, a definite technical meaning is attached to the word “Operation,” dissociating it from any process of manufacture. In Section 9, for the first time, “Segars” are spoken of. It states that a

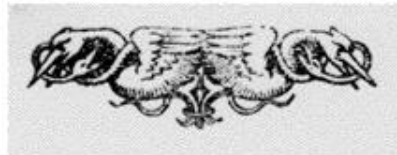
“Manufacturer of Segars shall be deemed to be a Manufacturer of Tobacco.”

The next statute, the 3 and 4 Vict., c. 18, passed in 1840, repealed all former Acts dealing with the control of the operations of the manufacturer, and left the latter a free hand in his business. This Act was followed two years later by the 5 and 6 Vict., c. 93, amending the former and providing additional safeguards to the revenue. As the repeal Act merely mentions the words “Manufacturers of Tobacco,” without defining their meaning, it is fair to conclude that they covered the processes mentioned above.

The enclosing of manufactured tobacco in open tubes of paper, or, in other words, the production of Cigarettes, does not involve any of the processes mentioned above; and, consequently, no manufacturer’s licence is required.

The cutting up on the counter by the vendor of the purchaser's piece of roll, at the wish of and for the convenience of the said purchaser, is a practice that cannot be interfered with. The revenue exercises no control over tobacco once it has passed into the hands of the consumer.

The importance of this case of re-manufacturing from the revenue point of view, lies in the fact that such a practice offers great facilities for working in and disposing of smuggled tobacco, both in the manufactured and unmanufactured state.



THE EXCISE TOBACCO LAWS.

12 CHAS. II., C. 34.

[The 22 Geo. III., c. 73, extends this Act to Scotland.]

An Act for prohibiting the planting, setting, or sowing of Tobacco in England and Ireland.

YOUR Majesty's loyal and obedient Subjects the Lords and Commons in this present Parliament assembled, considering of how great Concern and Importance it is that the Colonies and Plantations of this Kingdom in *America* be defended, protected, maintained and kept up, and that all due and possible Encouragement be given unto them, and that not only in regard great and considerable Dominions and Countries have been thereby gained and added to the Imperial Crown of this Realm, but for that the strength and welfare of this Kingdom do very much depend upon them in regard of the Employment of a very considerable Part of its Shipping and Seamen, and of the Vent of very great Quantities of its native Commodities and Manufactures, as also of its Supply with several considerable Commodities which it was wont formerly to have only from Foreigners, and at far dearer Rates; and forasmuch as Tobacco is one of the main Products of several of those Plantations, and upon which their Welfare and Subsistence, and the Navigation of this Kingdom, and Vent of its Commodities thither, do much depend; and in regard it is found by Experience that the Tobaccos planted in these Parts are not so good and wholesome for the Takers thereof, and that by the planting thereof Your Majesty is deprived of a considerable Part of Your Revenue arising by Customs upon imported Tobacco; do most humbly pray that it may be enacted by Your Majesty; and it is hereby enacted by the King's most Excellent Majesty, and the Lords and Commons in this present Parliament assembled, and by the Authority of the same, That no Person or Persons whatsoever shall or do, from and after the First Day of *January* in the Year of our Lord One thousand six hundred and sixty, set, plant, improve to grow, make, or cure any tobacco, either in Seed, Plant, or otherwise, in or upon any Ground, Earth, Field, or Place within the Kingdom of *England*, Dominion of *Wales*, Islands of

No Person after the 1st Jan. 1660 shall set or plant any Tobacco

Guernsey or Jersey, or Town of Berwick upon Tweed, or in the Kingdom of Ireland, under the penalty of the Forfeiture of all such Tobacco or the Value thereof, and of the Sum of Forty Shillings for every Rod or Pole of Ground so planted, set, or sown as aforesaid, (a) and so proportionably or a greater or lesser Quantity of Ground; one Moiety thereof to His Majesty, His Heirs and Successors, and the other Moiety to him or them that shall sue for the same, to be recovered by Bill, Plaint, or Information in any Court of Record, wherein no Essoign, Protection, or Wager in Law shall be allowed. Penalty.

II. And it is hereby further enacted, That all Sheriffs, Justices of the Peace, Mayors, Bailiffs, Constables, and every of them, upon Information or Complaint made unto them or any of them by any the Officers of the Customs, (b) or by any other Person or Persons whatsoever, that there is any Tobacco set, sown, planted, or growing within their Jurisdictions or Precincts, contrary to this Act, shall within Ten Days after such Information or Complaint cause to be burnt, plucked up, consumed, or utterly destroyed, all such Tobacco so set, sown, planted, or growing. Sheriffs and other Officers may destroy Tobacco planted contrary to this Act.

III. And it is hereby further enacted, That in case any Person or Persons shall resist or make forcible opposition against any Person or Persons in the due and through Execution of this Act, that every such Person or Persons for every such Offence shall forfeit the Sum of Five Pounds, to be divided and recovered in manner aforesaid; and in case any Person or Persons shall not pay the Sums of Money by them to be paid by virtue of this Act, that in every such Case Distress shall be made and Sale thereof, returning the Overplus to the Owners; and in case no Distress be to be found, that then every such Party shall be committed to the Common Gaol in the County where such Offence shall be committed, there to remain for the Space of Two Months, without Bail or Mainprize. Resisting Execution of Act, Penalty, £5.
Distress.
If no Distress, Imprisonment.

IV. Provided always, and it is hereby enacted, That this Act nor any thing therein contained shall extend to the hindering of the planting of Tobacco in any Physic Garden of either University, or in any other private Garden for Physic or Chirurgery, only so as the Quantity so planted exceed not One Half of One Pole in any One Place or Garden. Proviso for Physic Gardens.

(a) By 1 and 2 William IV., c. 13, s. 2, penalties are inflicted on any licensed trader for having in his possession *any* home-grown tobacco: and on any other person for possessing more than one pound in weight.

(b) This Act may be put into force by the commissioners and officers of Excise. See 1 and 2 William IV., c. 13, s. 2, *post*.

15 CHAS. II., C. 7. ss. 18, 19, & 20.

[An Act amending the preceding 12 Chas. II., c. 34 by increasing the penalties. These two Acts were repealed as to Ireland by 19 Geo. III., c. 35; but by 1 and 2 William IV., c. 13, those Acts were revived as to Ireland.]

Further
Penalty for
planting
Tobacco in
England.
12 Car. 2., c.
34.

XVIII. **A**ND forasmuch as planting and making Tobacco within this Kingdom of *England* doth continue and increase, to the apparent Loss of His said Majesty in His Customs, the Discouragement of the *English* Plantations in the Parts beyond the Seas, and Prejudice of this Kingdom in general, notwithstanding an Act of Parliament made in the twelfth Year of His said Majesty's Reign for Prevention thereof, intituled, *An Act for prohibiting the planting, setting, or sowing of Tobacco in England and Ireland*: And forasmuch as it is found by Experience, that the Reason why the said planting and making of Tobacco doth continue, is that the penalties prescribed and appointed by that Law are so little, as have neither Power or Effect over the Transgressors thereof; For Remedy therefore of so great an Evil, be it enacted by the Authority aforesaid, That all and every the Person or Persons whatsoever, that do or shall at any Time hereafter set, plant or sow any Tobacco in Seed, Plant, or otherwise, in or upon any Ground, Field, Earth, or Place, within the Kingdom of *England*, Dominion of *Wales*, Islands of *Guernsey* and *Jersey*, or Town of *Berwick upon Tweed* or Kingdom of *Ireland*; shall over and above the Penalty of the said Act for that Purpose ordained, for every such Offence forfeit and pay the Sum of Ten Pounds for every Rod or Pole of Ground that he or they shall so plant, set, or sow with Tobacco, and so proportionably for a greater or lesser Quantity of Ground; one third part thereof to the King's Majesty; one other third part thereof to the Use of the Poor of such respective Parish or Parishes wherein such Tobacco shall be so planted, set, or sowed; and the other third part thereof to him or them that shall sue for the same, to be recovered by Action of Debt, Bill, Plaint, or Information, in any of His said Majesty's Courts of Record at *Westminster*, wherein no Essoin, Protection or Wager of Law shall be allowed.

Resisting.
12 Car. 2. c.
34.

XIX. And it is hereby further enacted, that in case any Person or Persons shall resist or make forcible Opposition against any Person or Persons in the due and through Execution of the said Act of the twelfth of His said Majesty's Reign, that he, she, or they, so resisting and making forcible Opposition, shall over and above the Penalties therein mentioned for such Offences, be committed to the Common Gaol of the

County where such Offence shall be committed, there to remain without Bail or Mainprize, until he, she, or they, have entered into a Recognizance to his Majesty, His Heirs and Successors, with two sufficient sureties, of ten Pounds Penalty, not to do or commit the like Offence again. Penalty.

XX. Provided always, That this Act, nor any Thing therein contained, shall extend to the Hindrance or Prejudice of planting Tobacco in any Physick-Garden or either of the Universities, or any other private Garden for Chirurgery, so as the Quantity so planted exceed not the Half of one Pole in any one Place or Garden. Proviso for
Physick
Gardens.

22 GEO. III., C. 73.

—

[This Act extends the prohibition contained in 12 Chas. II., c. 34, to Scotland.]

—

WHEREAS by an Act, made in the Twelfth Year of the Reign of King Charles the Second, for prohibiting the planting, setting, or sowing of Tobacco in *England*, the setting, planting, or improving to grow, making or curing Tobacco, either in Seed, Plant, or otherwise, within the Kingdom of England, Dominion of Wales, Islands of Guernsey or Jersey, or Town of Berwick upon Tweed, is prohibited; and the said Act has, by several subsequent Acts, been explained and enforced: And whereas Doubts have arisen, whether the said Prohibition is extended to that part of Great Britain called Scotland, by an Act made in the fifth Year of the Reign of Her late Majesty Queen Anne (intituled, An Act for an Union of the Two Kingdoms of *England and Scotland*): Now, for obviating such Doubts for the future, may it please Your Majesty that it may be enacted; and be it enacted and declared by the King's most Excellent Majesty, by and with the Advice and Consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the Authority of the same, That the said Act, made in the Twelfth Year of the Reign of King Charles the Second, and all and every other Act or Acts which have since passed for prohibiting the Culture of Tobacco in England, shall extend, and be construed to extend, to that Part of Great Britain called Scotland; any Thing in any former Act or Acts contained to the contrary thereof in any wise notwithstanding. Preamble.
Recital of
an Act.
12 Car. 2.

The recited
Act, etc., ex-
tended to
Scotland.

(The remainder of this Act gives directions respecting the removal and consumption of Tobacco already produced and cured in Scotland, and was simply of a temporary nature.)

6 GEO. IV., C. 81.

(Only extracts have been made which relate or apply to Tobacco.)

An Act to repeal several Duties payable on Excise Licences in Great Britain and Ireland, and to impose other Duties in lieu thereof; and to amend the Laws for granting Excise Licences. [27th June 1825.]

WHEREAS it is expedient to repeal the several Duties and Sums of Money payable for or upon certain Excise Licences in *Great Britain* and *Ireland* respectively, and to impose other Duties in lieu thereof, and to amend the general Laws of Excise for granting such Licences: Be it therefore enacted by the King's most Excellent Majesty, by and with the Advice and Consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the Authority of the same, That from and after the Fifth Day of *July* One thousand eight hundred and twenty-five, all and singular the respective Duties and Sums of Money granted or payable for or upon any Excise Licence in *England*, *Scotland*, or *Ireland*, or for or upon the granting thereof by any Act or Acts of Parliament in force at and immediately before the said Fifth Day of *July* One thousand eight hundred and twenty-five, or by any other Act or Acts passed in this present Session of Parliament, shall cease and determine, save and except in all Cases relating to the recovering, allowing, or paying any Arrears of such Duties and Sums of Money as aforesaid respectively, which on the said Fifth Day of *July* One thousand eight hundred and twenty-five shall remain due and unpaid, and save and except as to any Fine, Penalty, or Forfeiture, Fines, Penalties, or Forfeitures relating thereto respectively, which shall, on or before the said Fifth Day of *July* One thousand eight hundred and twenty-five, have been incurred, and shall then remain due and unpaid, and save and except as to any Excise Licence or Licences theretofore granted, and any Bond or Bonds made or given by any Excise Trader before the said Fifth Day of *July* One thousand eight hundred and twenty-five, and which shall then remain in force and unexpired.

Duties on
Excise
Licences to
cease.

Instead of
the Duties
repealed,
the follow-
ing shall be
levied.

II. And be it further enacted, That from and after the said Fifth Day of *July* One thousand eight hundred and twenty-five, in lieu and instead of the Duties by this Act repealed, there shall be raised, levied, collected, and paid unto His Majesty, His Heirs and Successors, in and throughout the United Kingdom of *Great Britain* and *Ireland*, the several Duties of Excise, or Rates and Sums of Money herein-after following; (that is to say),

FOR and upon every Excise Licence to be taken out by any Maker, New Duties
 Manufacturer, Trader, Dealer, Retailer, or Person herein-after
 mentioned, within *Great Britain* and *Ireland*, to be paid by such
 Maker, Manufacturer, Trader, Dealer, Retailer, and Person
 respectively, the respective annual Sum or Duty of Excise in *British*
 Currency herein-after mentioned ; (that is to say),

TOBACCO AND SNUFF (c).—Every Manufacturer of Tobacco or Snuff, if the Tobacco and Snuffwork weighed by such Person for Manufacture within the Year ending the Fifth Day of *July* previous to taking out such Licence, shall not have exceeded

	£	s.	d.
20,000 lbs. Weight	5	0	0
If the same shall exceed 20,000 lbs. and shall not exceed 40,000 lbs. Weight	10	0	0
If the same shall exceed 40,000 lbs. and shall not exceed 60,000 lbs. Weight	15	0	0
If the same shall exceed 60,000 lbs. and shall not exceed 80,000 lbs. Weight	20	0	0
If the same shall exceed 80,000 lbs. and shall not exceed 100,000 lbs. Weight	25	0	0
If the same shall exceed 100,000 lbs. Weight	30	0	0

Every Person who shall first become a Manufacturer of Tobacco or Snuff, on taking out such Licence as aforesaid for that Purpose, shall pay the Sum of Five Pounds, and shall, within Ten Days after the Fifth Day of *July* next after taking out such Licence, pay such further Sum as with the said Sum of Five Pounds shall amount to the Duty herein-before mentioned, according to the Quantity of Tobacco and Snuff-work weighed for Manufacture within the preceding Year or Period for which such Licence was granted

	5	0	0
Every Dealer in or Seller of Tobacco or Snuff (d)	5	0	0

And that for the better securing, raising, levying, and collecting of the said Duties hereby granted, the same shall be under the Collection and Management of the Commissioners of Excise for the Time being ; and that all the Monies therefrom arising shall (the necessary Charges of

New Duties to be under the Management of the Commissioners of Excise.

(c) An addition of five per cent. was added to these duties by the 3 Vict. c. 17, s. 1. *post*.

(d) By Board's regulations a tobacco manufacturer who sells, at his entered manufacturing premises, such tobacco only as has been manufactured therein, is to be regarded as not requiring, in respect of those premises, a licence as a dealer in tobacco in addition to his licence as a manufacturer.

raising and accounting for the same being deducted therefrom) be paid into the Receipt of His Majesty's Exchequer, and carried to and made Part of the Consolidated Fund of the United Kingdom of *Great Britain and Ireland*.

Contents of Licence.

VII. And be it further enacted, That in every Licence to be taken out under or by Authority of this Act shall be contained and set forth the Purpose, Trade, or Business for which such Licence is granted, and the true Name and Place of Abode of the Person or Persons taking out the same, and the true Date or Time of granting such Licence, and (except in the case of Auctioneers) the Place at which the Trade or Business for which such Licence is granted shall be carried on : Provided always that Persons in Partnership, and carrying on their Trade or Business in One Place and Set of Premises only, shall not be obliged to take out more than One Licence in any One Year, for the Purpose of carrying on such Trade or Business, save and except that each and every Person whatsoever exercising or carrying on the Trade or Business of an Auctioneer, or acting as such, shall take out a separate and distinct Licence for that Purpose ; any thing herein contained to the contrary thereof notwithstanding.

Partners need not take out more than one Licence except Auctioneers

No one Licence to authorize any Person, except Auctioneers, and Maltsters, subject to the lowest Rate of Duty, to carry on his Trade in more than One separate and distinct set of Premises.

X. And be it further enacted, That no One Licence taken out under or by Authority of this Act, by any Person or Persons, except Auctioneers and Maltsters, shall authorize or empower such Person or Persons to exercise or carry on the Trade or Business mentioned in such Licence in more than One separate and distinct Set of Premises, such Premises being all adjoining or contiguous to each other, and situate in One Place, and held together for the same Trade or Business, and of which he, she, or they shall have made lawful Entry, to exercise or carry on therein his, her, or their Trade or Business as aforesaid, at the time of granting such Licence, but that a separate and distinct Licence shall be taken out by all and every such Person or Persons as aforesaid, except as aforesaid, to exercise or carry on his, her, or their Trade or Business as aforesaid, at or in any other or different Premises than as before mentioned : Provided always, that where the Amount or Rate of any such Licence shall depend upon the Quantity of Goods made or manufactured by the Person or Persons to whom the same is granted, such Quantity shall be computed from the respective Goods only made or manufactured by such Person or Persons at the premises in respect of which such Licence is granted, and shall not include Goods made or manufactured by such Person or Persons at any other or different Premises, for which a separate and distinct Licence is required as above mentioned.

XII. And be it further enacted, That it shall not be necessary for any Person or Persons to take out an Excise Licence for the Sale of any Foreign Goods or Commodities, for the Sale of which in any Manner an Excise Licence is required by this Act, whilst such Goods or Commodities shall be and remain in the Warehouse or Warehouses in which the same shall have been deposited, lodged, or secured according to Law, before Payment of Duty upon the Importation thereof; any thing in this or any other Act to the contrary thereof in anywise notwithstanding: Provided always, that every such Sale shall be of not less than One entire Cask or Package of the Liquors or Goods so warehoused, and be made to one Person, or to Persons carrying on Trade or Business in Partnership.

No Excise Licence necessary for the Sale of any excisable Commodity whilst it is in the Import Warehouses.

XVI. And be it further enacted, That from and after the Fifth Day of *June* One thousand eight hundred and twenty-five, all Excise Licences taken out in the United Kingdom by any Brewer or Brewers of Beer, or by any Distiller or Maker, Distillers or Makers of Low Wines or Spirits, or by any Person or Persons who shall be duly authorized by Justices of the Peace to keep a Common Inn, Alehouse, or Victualling House, and who shall take out a Licence for selling Beer, Cyder, or Perry by Retail, to be drank or consumed in the House or Premises, or for Selling Spirits or Foreign Wine, or Sweets or Made Wines, or Mead or Metheglin, by Retail, under or by virtue of this Act, or any other Law or Laws of Excise (except any Excise Licence or Licences theretofore granted, and which shall be then in force and unexpired), shall continue and be in force from the Day of the Date of such Licences respectively, until the Tenth Day of *October* following, on which Day in each Year all such Excise Licences (except as aforesaid) shall expire; and that all other Excise Licences throughout the United Kingdom, except those above specified, and except as above excepted, shall continue and be in force from the Day of the Date of such Licences respectively, until the Fifth Day of *July* following, on which Day in each Year all such Licences as last aforesaid (except as aforesaid) shall expire; and all and every Person or Persons who shall have taken out any such Licence as aforesaid, and who shall wish or intend to continue the Trade or Business for which such Licence was granted for any longer Space of Time, shall take out a fresh Licence for the Year following, to expire on One of such Days as hereinbefore mentioned, according to the Nature of the Licence by him, her, or them taken out, and shall so renew the same from Year to Year, so long as he, she, or they shall continue such Trade or Business, and shall pay in each and every such Case the Duty thereupon imposed at such Time and Place as herein-before mentioned; and every such Person or Persons shall in every such Case as aforesaid give Notice in Writing at least Twenty-one Days before the expiration of the current Licence to

Licences taken out by Brewers and Distillers, and by Publicans, as retailers of Beer, Spirits or Foreign Wine, or Sweets, or Made Wines, or Mead, or Metheglin, shall expire on the 10th of *October* in each Year, and all other Licences on the 5th Day of *July*, to be renewed yearly, and Notice for Renewal given by the Trader 21 Days at least before the Expiration of his current Licence; every such Licence to bear Date from the Expiration of the former Licence when regularly renewed, and when afterwards or otherwise granted, from the Date of the Application.

him, her, or them before granted, of such his, her, or their Intention to continue the Trade or Business for which such Licence was before granted to the Collector or Supervisor, or other Person or Persons authorized to grant Licences for the District or Place at which such Trade or Business shall be carried on ; and in Cases where the Excise License is so renewed as aforesaid, and such Notice as aforesaid shall have been given, the new Licence shall bear Date from the Day or Date of the Expiration of the current Licences before granted ; but in case where such Notice shall not have been given as aforesaid, and in all other Cases than as aforesaid, the Licence shall bear Date from the Day of the Date of the Application made for such Licence, although and notwithstanding any such Licence may be delivered at any Day subsequent to the Date of such Application.

Licences may be granted to new Beginners for a proportional Part of the Year, who shall pay Duty accordingly, according to the Quarter of the Year in which the Licence shall be taken out.

XVII. Provided always, and be it further enacted, That if any Person or Persons shall commence or begin to exercise or carry on any Trade or Business, for the Exercise or carrying on of which an Excise Licence is required, such Person or Persons not having before taken out any such Licence, it shall and may be lawful for the Person and Persons authorized to grant Licences, to grant such Licence for the Remainder of the current Year in which such Licence shall be taken out, ending on the Fifth Day of *July* or on the Tenth Day of *October* next following the Date of the Licence taken out by such Person or Persons, according to the Nature of such Licence, upon Payment of such proportional Part of the Duty thereupon imposed, in such Manner as herein-after mentioned ; that is to say, if such Licence shall be taken out at any Time within the First Quarter of the current Year in which such Licence shall be taken out, and ending as aforesaid, or in the Quarter expiring on the Tenth Day of *October*, or on the Fifth Day of *January*, next following the Date of such Licence, according to the Nature of the Licence taken out, that then the Person or Persons taking out such Licence shall pay the whole Duty imposed upon such Licence, in such Manner as herein-before mentioned at the time of granting such Licence ; and if such Licence shall be taken out at any Time within the Second Quarter of such current Year, and ending as aforesaid, or in the Quarter expiring on the Fifth Day of *January*, or on the Fifth Day of *April*, next following the Date of such Licence, according to the Nature of the Licence taken out, the Person or Persons taking out such Licence shall pay Three-fourth Parts of the Duty imposed upon such Licence, in such Manner as herein-before mentioned at the Time of granting such Licence ; and if such Licence shall be taken out at any Time within the Third Quarter of such current Year, and ending as aforesaid, or in the Quarter expiring on the Fifth Day of *April*, or on the Fifth Day of *July*, next following the

Date of such Licence, according to the Nature of the Licence taken out, One Half of the Duty imposed upon such Licence shall be paid in such Manner as herein-before mentioned at the Time of granting such Licence, and finally, if such Licence shall be taken out at any Time within the last Quarter of such current Year, and ending as aforesaid, or in the Quarter expiring on the Fifth Day of *July*, or on the Tenth Day of *October*, next following the Date of such Licence, according to the Nature of the Licence taken out, that then a Fourth Part only of the Duty imposed upon such Licence shall be paid in such Manner as herein-before mentioned at the Time of granting such Licence.

XVIII. Provided also, and be it further enacted, That no Person or Persons who shall at any Time have taken out an Excise Licence for the Exercise or carrying on of any Trade or Business for which an Excise Licence is required, and who shall in any subsequent Year after such Licence shall have expired take out a new Licence for the carrying on the same Trade or Business, whether on the same or on other or different Premises from those on which he, she, or they before carried on such Trade or Business, shall be deemed or taken to be a Person or Persons commencing or beginning to exercise or carry on such Trade or Business, within the Intent and Meaning of this Act, so as to entitle him, her, or them to take out such Licence, upon Payment of a proportional Part only of the Duty thereupon imposed; but all and every such Person or Persons as aforesaid shall pay the Whole of such Duty, unless the Period of Time between the Expiration of the former Licence and the taking out of the new Licence shall at the least be a Period of Two Years.

Persons who were before licensed, taking out a new Licence shall not be considered Beginners unless the old Licence expired Two Years before such new Licence is taken out.

XXI. Provided always, and be it further enacted, That upon the Death of any Person or Persons licensed under or by virtue of this Act, or any Law or Laws of Excise, or upon the Removal of any such Person or Persons from the House or Premises at which he, she, or they were authorised by such Licence to exercise or carry on the Trade or Business mentioned in such Licence, it shall and may be lawful for the Person or Persons authorised to grant Licences, to authorise and empower, by Indorsement on such Licence, or otherwise, as the Commissioners of Excise shall direct, the Executors or Administrators, or the Wife or Child of such deceased Person, or the Assignee or Assigns of such Person or Persons so removing as aforesaid, who shall be possessed of and occupy the House or Premises before used for such purposes as aforesaid, in like Manner to exercise or carry on the same Trade or Business mentioned in such Licence, in or upon the same House or Premises at which such Person or Persons as aforesaid deceased or removing as before mentioned by virtue of such Licence to him, her, or them in that behalf granted, before exercised or carried on such Trade or Business for and during the

Licences may be transferred to the Executors, Wife, Child, or Assignee of the Person licensed; but in the Case of retailing Beer to be consumed upon the Premises, not without Certificate of a Magistrate;

Residue of the Term for which such Licence was originally granted, without taking out any fresh Licence or Payment of any additional Duty, or any Fee thereupon for the Residue of such Term and until Expiration thereof: Provided always, that a fresh entry of the Premises at which such Trade or Business shall continue to be so exercised or carried on as aforesaid, shall thereupon be made by and in the Name or Names of the Person or Persons to whom such Authority as aforesaid shall be granted; and provided also, that no such Authority as aforesaid shall be granted for the Sale of Beer, Cyder, or Perry, or Sweets, or Made Wines or Sweets, Mead or Metheglin by retail, to be drank or consumed in or upon the House or Premises for which the original Licence was granted, except and in such Cases where a proper Certificate granted and given by a Justice of the Peace or Magistrate, or other competent Person according to the Law, made after the Death or Removal of the former Occupier or Occupiers of the Premises shall have taken place, shall be produced, approving of the Person or Persons to whom such Certificate shall be given or granted as aforesaid.

Parties licensed, to put up over their Premises their Names and Trades; Penalty for not so doing, or unlicensed Persons doing the same, £20.

XXV. And be it further enacted, That all and every Person or Persons in the United Kingdom, required by any Law or Laws of Excise to make Entry of his, her, or their Premises, in order to exercise or carry on therein any Trade or Business, for which an Excise Licence is required, and who shall have taken out such Licence, shall paint or cause to be painted, or shall place and fix in letters publicly visible and legible, and at least One Inch long, in and upon his, her, or their entered Premises, his, her, or their Names respectively, at full Length (or where there are partners or more than One Person engaged in carrying on jointly the same Trade or Business, the Name or Style of the Firm or Partnership), and after such Name or Names, the word "Licensed," adding thereto the Words necessary to express the Purpose, or Trade or Business for which such Licence has been granted; and such Person or Persons shall cause such Letters to be painted or placed, and fixed in some conspicuous Place on the Outside of the Front of his, her, or their said Premises, over the principal outward Door or Gate, or Entrance Door thereto, and not more than Three Feet from the Top of such outward Door or Gate, or Entrance Door; and if any such Person or Persons as aforesaid shall not paint or place and fix such letters as aforesaid, or shall not preserve and keep the same so painted, placed, and fixed, or shall not repaint or renew the same as often as Necessity shall require, for the Purpose of keeping the same in good Order and Condition during the Continuance of his, her, or their Licence, he, she, or they shall forfeit for every such Offence the Sum of Twenty Pounds; and if any Person or Persons not being licensed to exercise or carry on any

Trade or Business for which a Licence is required by this Act, shall put or have any such Letters as aforesaid upon his, her, or their Premises, or any Letters importing that he, she, or they does or do exercise or carry on any such Trade or Business, or is or are licensed so to do, all and every such Person or Persons shall for every such Offence forfeit the Sum of Twenty Pounds.

XXVI. And be it further enacted, That if any Person or Persons shall make or manufacture, deal in, retail, or sell any Goods or Commodities herein-after mentioned, or shall exercise or carry on any Trade or Business herein-after mentioned, for the making or manufacturing, or dealing in, retailing, or selling of which Goods or Commodities, or for the exercising or carrying on of which Trade or Business a Licence is required by this Act, without taking out such Licence as is in that Behalf required, he, she, or they shall for every such Offence respectively forfeit and lose the respective Penalty thereupon imposed, as herein-after follows; (that is to say),

Penalty for not taking out Licenses required by this Act.

Every Manufacturer of Tobacco or Snuff, so offending, shall forfeit and lose Two hundred Pounds.

Penalty.

Every Dealer in or Seller of Tobacco or Snuff: . . . shall forfeit and lose the sum of Fifty Pounds.

XXVII. And be it further enacted, That if any Spirits shall be sold or delivered in any Quantity less than Two Gallons, or if any Beer, Wine, Cyder, Perry, Sweets, Mead, or Metheglin, or Vinegar, or any other Goods for the Retail of which a Licence is by this Act required, shall be sold by Retail in any House or Premises, or in any part of any House or Premises, by any Person or Persons unknown, or who shall not be licensed for that Purpose according to this Act, the Occupier of such House or Premises, or Part of any House or Premises, where such Spirits or other Liquors or Goods shall be so sold as aforesaid, if but one Occupier only, and if more than one, then the several Occupiers thereof, being privy or consenting thereto, shall be deemed and taken to be the Retailer or Retailers of such Spirits, or other Liquors or Goods, and as such, shall be subject and liable to the Penalties imposed upon Persons for the Sale of Spirits, or such other Liquors or Goods, by Retail, without Licence.

The Occupiers of Premises where Goods are retailed without Licence by Persons unknown, shall be deemed to be the Retailers thereof, if privy or consenting thereto.

XXVIII. And be it further enacted, That if any Person or Persons licensed to exercise or carry on any Trade or Business, or make or sell any Goods for which an Excise Licence is required, shall not produce and deliver such Licence to be read and examined by any Officer or Officers of Excise within a reasonable Time, after such Officer or Officers shall demand the Production thereof, such Person or Persons shall for each and every such Offence forfeit the Sum of Twenty Pounds.

Penalty on Licensed Persons not producing their Licence on Demand of Officer, £20.

Commence-
ment of this
Act.

XXXVI. And be it further enacted, That this Act shall commence and take effect from and immediately after the Fifth Day of *July* One Thousand eight hundred and twenty-five.

7 & 8 GEO. IV., C. 53, s. 34.

[*This section is the one referred to in the Cautionary Instructions, Para. 660, under which a search warrant is granted in those cases where illegal materials are suspected to be stored in private premises.*]

Upon an
Officer
making
Oath of
Suspicion,
Two Com-
missioners
or one Jus-
tice may
grant War-
rant to enter
(if in the
Night, in the
presence of
a Constable)
and seize
forfeited
Goods
lodged or
concealed in
any Place

AND be it further enacted, That if any Officer of Excise shall have cause to suspect that any Goods or Commodities forfeited under or by virtue of this Act, or any other Act or Acts of Parliament relating to the Revenue of Excise, are deposited or concealed in any place, then and in every such Case, if such Place shall be within the Limits of the Chief Office of Excise in *London*, upon Oath being made by such Officer before the Commissioners of Excise, or any Two or more of them, or if such Commissioners shall not be publicly sitting for the Despatch of Business, or such Place or Places shall be in any other Part of the United Kingdom out of the Limits of the said Chief Office, then upon such Oath being made before One or more Justice or Justices of the Peace for the County, Shire, Division, City, Town, or Place where such Officer shall suspect such Goods or Commodities to be deposited or concealed, setting forth the Ground of such Suspicion, it shall be lawful to and for the said Commissioners, or any Two or more of them, or the Justice or Justices of the Peace respectively, (as the Case may be), before whom such Oath shall be made, if he or they shall judge it reasonable, by special Warrant or Warrants under his or their Hands respectively, to authorize and empower such Officer, by Day or by Night, (but if between the Hours of Eleven of the Clock at Night and Five in the Morning, then in the Presence of a Constable or other lawful Officer of the Peace), to enter into every such Place where any such Goods or Commodities shall be suspected to be deposited or concealed, and to seize and carry away the same; and it shall be lawful for any Officer to whom any such Warrant shall be given or granted, and he is hereby authorised, in case of Resistance, to break open any Door and to force and remove any other Impediment or Obstruction to such Entry, Search, or Seizure and Removal as aforesaid.

1 & 2 WILLIAM IV., C. 13.

[*This Act confirms those of 12 Chas. II., c. 34, and 22 Geo. III., c. 73, in prohibiting Tobacco Culture in the United Kingdom, and enforces penalties on those traders who should possess or sell such home-grown Tobacco.*]

An Act to repeal an Act of the Nineteenth Year of King George the Third, for repealing so much of several Acts as prohibit the Growth and Produce of Tobacco in Ireland, and to permit the Importation of Tobacco of the Growth and Produce of that Kingdom into Great Britain.
[23rd August 1831.]

WHEREAS by an Act passed in the Twelfth Year of the Reign ^{12 C. 2, c. 34.} of King *Charles* the Second, intituled *An Act for prohibiting the planting, setting, or sowing of Tobacco in England or Ireland*, and by certain other Acts since passed, the setting, planting, or improving to grow, making, or curing any Tobacco, either in Seed, Plant, or other wise, within the Kingdom of *England* or in the Kingdom of *Ireland*, is prohibited, except in any Physic Garden of either Universities, or in any other private Garden for Physic or Chirurgery, only so as the Quantity planted exceed not One Half of One Pole in any One Place or Garden : And whereas by an Act passed in the Nineteenth Year of the Reign of His Majesty King *George* the Third, intituled *An Act to repeal so much* ^{19 G. 3. c. 35.} *of several Acts of Parliament as prohibit the Growth and Produce of Tobacco in Ireland, and to permit the Importation of Tobacco of the Growth and Produce of that Kingdom into Great Britain under the like Duties and Regulations as Tobacco of the Growth of the British Colonies in America is permitted to be imported*, so much of the said first-recited Act, and of another Act made in the Fifteenth Year of the Reign of King *Charles* the Second, intituled *An Act for the Encouragement of Trade*, ^{15 C. 2 c. 7.} or of any other Act which prohibited or restrained the setting, planting, or improving to grow, making or curing Tobacco, either in Plant, Seed, or otherwise, in the Kingdom of *Ireland*, was repealed : And whereas by an Act passed in the Twenty-second Year of the Reign of His said Majesty King *George* the Third, for explaining the said recited Act, and for ^{22 G. 3. c. 73.} permitting the Use and Removal of Tobacco, the Growth of *Scotland*, into *England*, for a limited Time, under certain Restrictions, it was enacted and declared, that the said first-recited Act of the Twelfth Year of the Reign of King *Charles* the Second, and every other Act and Acts which had since passed for prohibiting the Culture of Tobacco in *England*, should extend and be construed to extend to that Part of *Great Britain* called *Scotland* : And whereas it is expedient, to repeal the said recited Act of the Nineteenth Year of the Reign of His said

Majesty King *George* the Third, and revive in and extend to *Ireland* the said recited Act of the Twelfth Year of King *Charles* the Second, and of any other Acts since passed for prohibiting the Growth and Culture of Tobacco: Be it therefore enacted by the King's most Excellent Majesty, by and with the Advice and Consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the Authority of the same, That the said recited Act passed in the Nineteenth Year of the Reign of His said Majesty, for repealing so much of the several Acts as prohibited the Growth and Produce of Tobacco in *Ireland*, shall be repealed; and that the said recited Act of the Twelfth Year of the Reign of King *Charles* the Second, and so much of an Act passed in the Fifteenth Year of the same Reign as imposes certain Penalties on the Growth and Culture of Tobacco in *England* and *Ireland*, and all and every other Act and Acts which have since passed for prohibiting the Growth and Culture of Tobacco in *Great Britain*, shall be revived in and shall extend to and be deemed and construed to extend to *Ireland*; and that it shall not be lawful to plant, set, improve to grow, or cure, either in Seed, Plant, or otherwise, any Tobacco in any Part of the United Kingdom, save and except in the Places and in the Quantities and for the Purposes in the said Acts mentioned and allowed. (*e*)

Recited Act,
19 G. 3. c. 35.
repealed;
and
12 C. 2 c. 34.
revived in
and extend-
ed to Ireland

Acts to be
put in force
by Officers of
Excise and
Customs.

II. And be it further enacted, That the several Acts for prohibiting the Growth and Culture of Tobacco shall and may be put in force, in and throughout the United Kingdom, by the Commissioners and by any Officer or Officers of Customs or Excise; and all Sheriffs, Mayors, Bailiffs, and Constables, and every of them, shall act in execution of the said Acts on the Information of any Officer of Excise as well as of any Officer of Customs.

Penalties
and
Forfeitures
to be sued
for, and
Goods to be
condemned,
under Acts
relating to
Customs and
Excise.

III. And be it further enacted, That the several Penalties and Forfeitures in and by the said Acts of the Twelfth and Fifteenth Years of the Reign of King *Charles* the Second, or by this or any other Act prohibiting the Growth and Culture of Tobacco, imposed, shall and may be sued for, recovered, and levied, and all Seizures under the said Acts condemned, by the same Means, and in the same Manner, and under the same Rules, Restrictions, and Regulations as any Penalties or Forfeitures may be sued for, recovered, and levied, or any Seizure condemned, under any Act or Acts relating to the Revenues of Customs or Excise; and all such Penalties and Forfeitures shall, when recovered, be applied and

(*e*) Permission to grow Tobacco in this country under Excise supervision was given by Government Treasury Order in years 1886-7-8-9. Intending growers were required to give notice to Chief Office, Somerset House, stating particulars, and to enter into Bond in order to secure that the duty of 3s. 2d. per lb. would be paid on all home grown tobacco.

disposed of in the same Manner as Penalties and Forfeitures are directed by the said last-mentioned Acts or any of them to be applied and disposed of; and all Tobacco the Growth of any Part of the United Kingdom, and all Snuff made from such Tobacco, seized and condemned, shall be disposed of in the same Manner as Goods prohibited to be imported.

IV. And be it further enacted, That if any Tobacco the Growth or Produce of any Part of the United Kingdom, manufactured or unmanufactured, or mixed with any Tobacco of Foreign Growth, shall be delivered to, received by, or found in the Possession of any Manufacturer, Dealer in, or Retailer of Tobacco or Snuff, in any Quantity whatsoever, or if any such Tobacco shall be delivered to, or received by, or be found in the Possession of any other Person or Persons whatsoever in any Quantity exceeding One Pound in Weight, or if any Manufacturer or Dealer in or Retailer of Tobacco or Snuff shall manufacture or use any Tobacco of the Growth of any Part of the United Kingdom, or shall mix any such Tobacco with any Tobacco of Foreign Growth, or with any Snuff made from Tobacco of Foreign Growth, or if any Manufacturer, Dealer in, or Retailer of Tobacco or Snuff shall purchase or sell any Tobacco of the Growth of any Part of the United Kingdom, or any Tobacco or Snuff manufactured in the whole or in part from Tobacco the Growth of any Part of the United Kingdom, or if any Person whatsoever shall sell or dispose of any such Tobacco, every such Manufacturer, Dealer, and Retailer and other Person so offending in any of the Cases respectively aforesaid shall for every such offence forfeit the Sum of One Hundred Pounds; and all such Tobacco of the Growth of any part of the United Kingdom, manufactured or unmanufactured, mixed or unmixed, and all snuff made wholly or in part from any such Tobacco, shall be forfeited, and may be seized by any Officer of Customs or Excise.

Penalty on having Tobacco the Growth of the United Kingdom in Possession, &c.

V. Provided always, and be it further enacted, That nothing in this Act contained shall impede or hinder, or be deemed or construed to impede or hinder, the Sale, Manufacture, or Consumption of any Tobacco, the Growth of *Ireland*, which shall have been actually grown in *Ireland* before the First Day of *January* One thousand eight hundred and thirty-two; but that it shall be lawful to sell, manufacture, and consume all Tobacco already grown in *Ireland*, or which shall have been actually grown in *Ireland* before the said First Day of *January* One thousand eight hundred and thirty-two, as if this Act had not been passed.

Not to hinder the Sale of Tobacco grown in Ireland before January, 1832.

VI. And be it further enacted, That this Act shall commence and take effect on the First Day of *January* One thousand eight hundred and thirty-two.

Commencement of Act

Act may be amended.

VII. And be it further enacted, That this Act may be altered amended, or repealed by any Act or Acts to be passed in this present Session of Parliament.

3 VICTORIA, c. 17, s. 1.

(Imposing an additional 5 per cent. on all licence duties.)

An Act for granting to Her Majesty Duties of Customs, Excise, and Assessed Taxes. [19 June, 1840.]

Most Gracious Sovereign,

WE, Your Majesty's most dutiful and loyal Subjects, the Commons of the United Kingdom of *Great Britain and Ireland* in Parliament assembled, towards raising the necessary Supplies to defray Your Majesty's public Expenses and making an Addition to the public Revenue, have freely and voluntarily resolved to give and grant unto Your Majesty the several additional Rates and Duties herein-after respectively mentioned; and do therefore most humbly beseech your Majesty that it may be enacted; and be it enacted by the Queen's most Excellent Majesty, by and with the Advice and Consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the Authority of the same, That from and after the Fifteenth Day of *May* One thousand eight hundred and forty there shall be charged, raised, levied, collected, and paid an additional Duty or Charge of Five Pounds *Per Centum* upon the Produce and Amount of all the several Duties and Revenues of Customs and Excise charged and collected under the Management of the Commissioners of Customs and Excise respectively throughout the United Kingdom; save and except upon the Produce and Amount of the Duties of Customs upon Spirits or Strong Waters of all Sorts; and upon the Produce and Amount of the Duties of Customs upon Corn, Grain, Meal, or Flour entered for Home Consumption in the United Kingdom from Parts beyond the Seas; and upon the Produce and Amount of the Duties of Excise on Horses let to Hire, and on Licences taken out by Persons letting Horses for Hire; and upon the Produce and Amount of the Duties on Spirits made and distilled in the United Kingdom.

Customs and Excise.

An additional Duty of £5 per Cent. on the Amount of all Customs and Excise Duties, except Spirits, Corn, and Post Horses.

(The remainder of this Act deals with additional duties on Spirits, and refers to questions of administration in connection with Excise Customs and Taxes.)

3 & 4 VICTORIA, C. 18.

[*The Mixing Act. It permitted anything to be added to Tobacco, except leaves, plants, etc.*]

An Act to discontinue the Excise Survey on Tobacco, and to provide other Regulations in lieu thereof. [3rd July 1840.]

WHEREAS by an Act passed in the Ninth Year of the Reign of his late Majesty King *George* the Fourth, intituled *An Act to provide for the Execution throughout the United Kingdom of the several Laws of Excise relating to Licences and Survey on Tea, Coffee, Cocoa, Pepper, Tobacco, Snuff, Foreign and Colonial Spirits and Wine, notwithstanding the Transfer to the Customs of the Import Duties, on any of such Commodities*, all Acts relating to the Revenue of Excise in force at and immediately before the Year One thousand eight hundred and twenty-five, with respect to Dealers in and Sellers of Coffee, Cocoa, Pepper, Tobacco, Snuff, Foreign and Colonial Spirits and Wine, and Manufacturers of Tobacco and Snuff respectively, and with respect to the taking and keeping Account of and Survey of all Stocks of such Commodities respectively in the Possession of such Traders respectively, and to the Manufacture of Tobacco and Snuff, and with respect to the granting of Permits for the Removal of such Commodities as aforesaid respectively, were declared and enacted to have remained and continued, and were continued in full Force and Virtue, as Laws relating to the Revenue of Excise, save and except so far as any of such Acts, or any Part or Parts thereof, might have been repealed or altered by any subsequent Act relating to the Excise passed for that Purpose, and were to be executed and carried into effect in all Particulars, save and except as to the landing and Shipment of the said Commodities respectively, and the Collection and Payment of the Duties of Customs on the said respective Commodities, and the lodging of such Commodities in Warehouses without Payment of Duty, by the Commissioners of Excise and their Officers: And whereas since the passing of the said recited Act the taking and keeping the Account of and Survey of Stocks of Dealers in and Sellers of Coffee, Cocoa, Pepper, and Wine, and also the taking and keeping the Account and Survey of the Stocks of Dealers in and Sellers of Tea, by the Officers of Excise, have been discontinued; and it is expedient further to discontinue the Account and Survey of Stocks of Manufacturers of, Dealers in, and Retailers of Tobacco and Snuff, and to provide other Regulations in lieu thereof: Be it therefore enacted by the Queen's most Excellent Majesty, by and with

9 G. 1. c. 44.

the Advice and Consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the Authority of the same, That an Act passed in the First Year of the Reign of His Majesty King *George* the First, intituled *An Act to prevent the Mischiefs by manufacturing Leaves or other Things to resemble Tobacco, and the Abuses in making and mixing of Snuff*; an Act passed in the Twenty-ninth Year of the Reign of His late Majesty King *George* the Third, intituled *An Act for repealing the Duties on Tobacco and Snuff, and for granting new Duties in Lieu thereof*; an Act passed in the Thirtieth Year of the Reign of His said late Majesty King *George* the Third, intituled *An Act to explain and amend an Act made in the last Session of Parliament, intituled 'An Act for repealing the Duties on Tobacco and Snuff,' and for granting new Duties in lieu thereof*; so much of an Act passed in the Fifty-ninth Year of the Reign of His said late Majesty King *George* the Third, intituled *An Act for granting to His Majesty certain additional Duties of Excise on Tea, Coffee, Cocoa Nuts, Tobacco and Snuff, Pepper, Malt, and British Spirits, and consolidating the same with the former Duties thereon, and for amending certain Laws of Excise relating thereto, as relates to Tobacco and Snuff*; an Act passed in the Second Year of the Reign of His late Majesty King *George* the Fourth, intituled *An Act for better securing the Duties of Excise on Tobacco*; an Act passed in the Parliament of *Ireland* in the Thirty-seventh Year of the Reign of His said late Majesty King *George* the Third, intituled *An Act for regulating and extending the Tobacco Trade, and for securing the Duties payable upon the Import and Manufacture of Tobacco*; an Act also passed in the Parliament of *Ireland* in the Fortieth Year of the Reign of His said late Majesty King *George* the Third, for amending and continuing the last recited Act; an Act passed in the Fifty-second Year of the Reign of His said late Majesty King *George* the Third, intituled *An Act to grant to His Majesty certain Duties of Excise on Tobacco to be manufactured in Ireland; and to allow certain Drawbacks in respect thereof, in lieu of former Duties of Excise and Drawbacks; and to provide for the regulating and securing the Collection of the said Duties, shall be and the same are hereby repealed, save and except as to any Penalties or Forfeitures which may have been incurred under the said recited Acts or any or either of them respectively; all which Penalties and Forfeitures shall and may be sued for, recovered, and enforced in the same Manner as if this Act had not been passed.*

Manufacturers, Dealers, and Retailers of Tobacco or Snuff to II. And be it enacted, That every Manufacturer of and Dealer in and Retailer of Tobacco or Snuff in the United Kingdom shall make a true Entry of every Workhouse, Storehouse, Room, Shop, and Place by him made use of, or intended to be made use of, for the manufacturing,

Acts re-
pealed:
2 G. 1. c. 46.

29 G. 3. c. 68.

30 G. 3. c. 40.

Part of
59 G. 3. c. 53.

1 & 2 G. 4.
c. 109.

37 G. 3. (1.)

40 G. 3. (1.)

2 G. 3. c. 58.

storing, keeping, and selling of Tobacco or Snuff, by delivering such Entry to the Officer of Excise in whose Survey his Manufactory or Premises shall be situated ; and in every such Entry every Workhouse, Storehouse, Room, Shop and Place shall be distinguished by a particular Number or Letter, or Number and Letter, or Letters ; and every such Workhouse, Storehouse, Room, Shop, and Place shall also be kept marked and numbered with the like distinguishing Numbers or Letters or Number and Letters, corresponding to the Description thereof in the Entry ; and in default thereof, such Manufacturer, Dealer, or Retailer shall, for every Workhouse, Storehouse, Room, Shop, or Place not entered, or not marked or numbered, forfeit One Hundred Pounds, together with all Tobacco and Snuff found therein. (*f*)

enter their Premises with the Excise.

III. And be it enacted, That it shall be lawful for any Officer of Excise at any Time, but between the Hours of Ten of the Clock in the Evening and Six of the Clock in the Morning only, with the Assistance of a Constable or other Peace Officer, to enter into any Workhouse, Storehouse, Room, Shop, or Place made use of by any Manufacturer of, Dealer in, or Retailer of Tobacco or Snuff, for the manufacturing, keeping, or selling of any Tobacco or Snuff, and to inspect and examine all Tobacco and Snuff therein ; and every Manufacturer of, Dealer in, and Retailer of Tobacco or Snuff, who shall, on Demand, refuse to show to any Officer of Excise any Tobacco or Snuff in his Custody or Possession, or shall conceal from the Sight or Inspection of any Officer of Excise any Tobacco or Snuff, shall forfeit Two Hundred Pounds, together with all the Tobacco or Snuff so concealed. (*g*)

Officers of Excise may enter Premises, and examine Tobacco and Snuff therein.

IV. And be it enacted, That no Manufacturer of Tobacco or Snuff shall receive into any Workhouse, Storehouse, Room, Shop, or Place, or into his Custody or Possession any Leaf or Unmanufactured Tobacco of any Description otherwise than from the Warehouse in which the same shall be warehoused under the Laws and Regulations of the Revenue of Customs, and in the same Hogsheads, Cask, Chest, or Package, with the same Marks and Numbers thereon, in which the same shall be cleared and delivered from such Warehouse, on Payment of the Duty (save and except in the Case of Samples duly ticketed and certified by the proper Officer of Customs) (*h*), nor without a true and lawful Permit granted by the

Leaf or unmanufactured Tobacco not to be received into a Manufacturer's Stock, but from the Warehouse, and accompanied by Permit.

(*f*) By 30 and 31 Victoria c. 90, s. 8, entry of a Dealer in and Retailer of Tobacco or Snuff repealed, provided that where a Manufacturer shall be a Dealer in any premises adjoining his manufactory, such premises shall be entered with the manufactory.

(*g*) The 30 and 31 Vict., c. 90, s. 8, continues the powers to officers to visit the premises and examine the stock of tobacco dealer.

(*h*) By Board's Regulations :—Samples of tobacco not exceeding four pounds weight each may be received without permit if accompanied by a label stating the weight of the sample and signed in full by the proper officer of Excise or Customs, with the date of drawing. Importers of unmanufactured tobacco samples are required by the

proper Officer of Excise, under the Laws and Regulations of Excise relating to Permits accompanying such Tobacco (*i*); and every Manufacturer of Tobacco or Snuff who shall receive or have in his Custody or Possession any Leaf or unmanufactured Tobacco, contrary to the Directions aforesaid, shall forfeit the same, and Two Hundred Pounds for every such Offence.

Permit to be delivered up on the next Visit of the Officer.

V. And be it enacted, That every manufacturer of Tobacco or Snuff who shall receive into his Custody or Possession any Leaf or unmanufactured Tobacco shall, on the next Visit of the Officer of Excise under whose Survey he shall be, produce and deliver up to such Officer the Permit which shall have accompanied such Tobacco, and shall also, if required, show to such Officer all such Tobacco, or in case of any Part thereof having been laid down for Manufacture before the Visit of the Officer, so much thereof as shall remain, on pain of forfeiting for every Omission or Neglect Two hundred Pounds, and all such Leaf or unmanufactured Tobacco.

No Leaf or unmanufactured Tobacco to be removed without a Permit.

VI. And be it enacted, That no Leaf or unmanufactured Tobacco of any Description, save and except such Samples as aforesaid, shall be carried or removed from any Part or Place in the United Kingdom to any other Place or Part thereof, without a true and lawful Permit granted by the proper Officer of Excise, under the Rules and Regulations of an Act passed in the Second Year of the Reign of His late Majesty *King William the Fourth*, intituled *An Act to consolidate and amend the Laws regulating the granting and issuing Permits for the Removal of Goods under the Laws of Excise*, accompanying the same, under the Pains, Penalties, and Forfeitures in the said Act contained.

2 & 3 W. 4
c. 16.

VII. Repealed by 5 and 6 Vict., c. 93, s. 9.

Customs, on payment of duty, to lodge a duplicate of the duty paid entry, so that a copy containing the import particulars shall accompany the goods. Such samples are not allowed to be received into stock unless accompanied by the copy of the entry, the particulars of which should be entered in the entry book as an ordinary permit.

The proper Customs officers have been instructed to attach the label "Parcel Post Customs and Postal Charges" to parcels containing samples of leaf tobacco imported into the United Kingdom. This label will show the net weight of the tobacco and the amount of duty paid on delivery, and it will be signed by the Customs officer and stamped with the Customs official seal. Care should therefore be taken to ensure that no samples of leaf tobacco are received by any person without being accompanied either by the label above referred to, or in the case of removals from warehouse by the ordinary warehouse label. Any such samples which are not accompanied by either of these labels should be seized and the circumstances reported to Board. In the case of samples received by a tobacco manufacturer, the labels should be taken up and retained by the officer and dealt with in the same manner as permits.

(*i*) Leaf tobacco can be received from Custom's warehouse accompanied by a Custom's certificate, 11 and 12 Vict., c. 122, s. 26, or from an approved Excise warehouse accompanied by a proper permit. 44 and 45 Vict., c. 12., s. 18.

VIII. And be it enacted, That a Book, prepared with proper and distinct Columns for the Purpose, shall be delivered by the proper Officer of Excise to every Manufacturer of Tobacco or Snuff; and every such Manufacturer shall, on the same Day on which he shall receive any Leaf or unmanufactured Tobacco, or any Stalks or Returns of Tobacco, write and enter in such Book as aforesaid, in the proper Column prepared for such Purpose, the Day when and the Number of Pounds Weight of Leaf or unmanufactured Tobacco, Stalks, or Returns of Tobacco which he shall have so received, and the Christian and Surname of the Person from whom and the Place from which he shall have received the same; and every such Manufacturer shall keep such Book, with all Entries made therein, in some public and open Part of his entered Premises, for the Inspection of the Officers of Excise, and shall deliver up every such Book as aforesaid to any Officer of Excise demanding the same, and permit him to make any Minute therein or any Extract therefrom, which such Officer shall think fit; and every Manufacturer of Tobacco who shall receive any Leaf or unmanufactured Tobacco, Stalks, or Returns of Tobacco into his Custody or Possession, and shall not make entry of the Particulars thereof as aforesaid, within the time herein-before required, or who shall not keep such Book as aforesaid, or shall not deliver up the same to any Officer of Excise, on Demand, or shall obstruct or hinder any Officer of Excise in making any Minute therein or Extract therefrom, or shall convey away or conceal the same, or destroy or tear out any Leaf therefrom, or make any false Entry therein, or fraudulently alter any Entry therein, shall forfeit Two hundred Pounds, together with all the Leaf or unmanufactured Tobacco, Stalks, or Returns of Tobacco of which due entry shall not have been made in such Book. (j)

A Book to be delivered to Manufacturers, who shall enter therein all Tobaccoe received, with the Name of the Person from whom received, &c.

Such Book to be open to Inspection.

Penalty for Default, £200.

IX. And whereas the Duty imposed on Licences taken out by Manufacturers of Tobacco or Snuff is rated according to the Quantity of Tobacco and Snuff Work weighed out for Manufacture, and after the commencement of this Act such Quantities will not be weighed, nor any Account thereof kept by the Officers of Excise; be it therefore enacted, That every Manufacturer of Tobacco or Snuff shall, for every Licence to be taken out by him under the Provisions of an Act passed in the Sixth Year of the Reign of His said late Majesty King *George the Fourth*, intituled *An Act to repeal several Duties payable on Excise Licences in Great Britain and Ireland, and to impose other Duties in lieu thereof; and to amend the Laws for granting Excise Licences*, pay such Amount of Duty as shall, according to the Rates by the said Act imposed, appear to

The Licence Duty on the Manufacturer of Tobacco or Snuff to be rated on the Quantities entered for Manufacture.

6 G. 4. c. 81.

(j) By G.O. 20th March, 1895, certain changes of titling in Stock Book are enjoined and particulars required for quarterly return.

be payable in respect of the Quantity of Leaf or unmanufactured Tobacco, Stalks, and Returns of Tobacco shown by the Permits and by the Entries in the said Book to have been brought in or received by him in the Year previous to taking out such Licence.

Manufacturer of Tobacco and Snuff, on Application for Licence to produce his Book, and make Declaration of the Truth of the Entries therein.

5 & 6 W. 4.
c. 62.

X. And be it enacted, That every Manufacturer of Tobacco or Snuff shall, at the Time of applying for his Licence in each Year, produce to the Collector or other Officer of Excise authorised to grant Licences, the said Book herein-before required to be kept, with the Quantities of Leaf Tobacco, Stalks, and Returns of Tobacco received, as entered in the respective Columns, duly cast up and brought to Totals; and such Manufacturer shall, before being granted any new Licence, make before the said Collector or other Officer who is hereby authorized to receive the same a Declaration in Writing under the Provisions of an Act passed in the Fifth and Sixth Years of the reign of his late Majesty King *William the Fourth*, intituled *An Act to repeal an Act of the present Session of Parliament, intituled 'An Act for the more effectual abolition of Oaths and Affirmations taken and made in various Departments of the State, and to substitute Declarations in lieu thereof, and for the more entire Suppression of voluntary and extra-judicial Oaths and Affidavits;'* and to make other Provisions for the Abolition of unnecessary Oaths, setting forth and declaring that the said Book does contain a full, true, particular, and just Account of all Leaf or unmanufactured Tobacco, Stalks, and Returns of Tobacco of every Description received by him in the Year preceding the Fifth Day of *July* then last past; and if such Declaration shall be false or untrue in any Particular, the Manufacturer making the same shall be subject to the Pains and Punishment prescribed by the said recited Act of the Fifth and Sixth Years of His late Majesty's Reign, for making a false and untrue Declaration. (*k*)

XI. Repealed by 5 and 6 Vict., c 93, s 11.

XII. Repealed by 5 and 6 Vict., c 93, s 12.

No Drawback on Cut, Roll, or Carrot Tobacco containing Stalks.

Penalty on manufacturing such for Exportation.

XIII. And be it enacted, That no Drawback shall be allowed on any Cut, Roll, or Carrot Tobacco containing any Tobacco Stalks, or which has not been wholly made from Tobacco Leaf having the Tobacco Stalk stripped and separated therefrom, or from such leaf so stripped, and Returns of Tobacco Leaf so stripped and without the stalks thereof (*l*); and every Manufacturer of Tobacco who shall manufacture or have in his Custody or Possession any such Cut, Roll, or Carrot Tobacco for

(*k*) Declaration may be received by Supervisor: in all cases where the traders are situate out of the Collector's residence. (Caut. Inst., Para: 631.)

(*l*) Modified by 26 Vict., c. 7, s. 1, which permits the exportation of 25 per cent. of tobacco stalks under certain conditions.

Exportation shall forfeit Two hundred Pounds; and all such Tobacco shall be forfeited, and may be seized by any Officer of Customs or Excise.

XIV. And be it enacted, That no Drawback shall be allowed on any Tobacco which shall not have been wholly manufactured from Tobacco on which the full Duty on Importation shall have been paid, nor on any Tobacco which shall be mixed with any Dirt or Rubbish, or which shall be made or manufactured with, or to which shall be added any other Ingredients, Matter, or Thing not necessary or usual in the manufacturing of Tobacco.

No Drawback on Tobacco not properly manufactured.

XV. And be it enacted, That every person who shall enter, or ship, or cause to be entered or shipped, or produce or cause to be produced to any Officer of Customs to be shipped for Exportation, any Tobacco not entitled to Drawback under this or any other Act relating to Tobacco, or any other Goods, Matter, or Thing as Tobacco, the same not being Tobacco, or shall fraudulently remove, deposit, or conceal any Tobacco or other Goods, Matter or Thing, with Intent unduly to obtain any Drawback on Tobacco, or any greater Drawback than he would otherwise be entitled to, shall, over and above all other Penalties which he may thereby incur, forfeit Treble the Amount of the Drawback sought to be obtained, or Two hundred Pounds, at the Election of the Commissioners of Customs; and all such Tobacco or other Goods, Matters, or Things shall be forfeited, and may be seized by any Officer of Customs or Excise.

Penalty on fraudulently attempting to obtain Drawback.

XVI. And be it enacted, That this Act shall commence and take effect on the Fifth Day of *July* One thousand eight hundred and forty.

Commencement of Act

XVII. And be it enacted. That this Act may be amended or repealed by any Act to be passed in this present Session of Parliament.

Act may be altered this Session.

5 & 6 VICTORIA, C. 93.

[*The Pure Tobacco Act. With one or two minor exceptions, water only was permitted to be added to Tobacco.*]

An Act to amend an Act of the Fourth Year of Her present Majesty, to discontinue the Excise Survey on Tobacco, and to provide other Regulations in lieu thereof.

[10th August, 1842.]

WHEREAS an Act was passed in the Session of Parliament held in 3 & 4 Vict. the Third and Fourth Years of the Reign of Her present Majesty, c. 18. intituled *An Act to discontinue the Excise Survey on Tobacco, and to*

Manufacturers to use Water only in manufacturing Tobacco, and no other Liquid or Substance than as herein described in manufacturing Snuff

Penalty, £300.

Penalty not to be incurred by Use of Essential Oils for scenting or flavouring Snuff.

provide other Regulations in lieu thereof: And whereas the Practice has greatly increased of introducing in the Manufacture of Tobacco and Snuff various Articles other than Tobacco, either [as] Substitutes for Tobacco or Snuff, or to increase the Weight of Tobacco or Snuff, by which Practice the Duties on Tobacco are greatly injured, and the Revenue further damaged by Drawbacks being obtained on adulterated Tobacco, and it is therefore expedient and necessary, in Protection of the Revenue, to make further Provision than is contained in the said recited Act for preventing such evil Practice, and to amend the said recited Act; be it therefore enacted by the Queen's most Excellent Majesty, by and with the Advice and Consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the Authority of the same, That no Manufacturer of Tobacco shall, in manufacturing any Tobacco, make use therewith of any other Material, or any other Liquid or Substance, or Matter or thing, than Water only, or in manufacturing any Snuff made use therewith of any other Material, or any other Liquid or Substance, or Matter or Thing, than Water, or Water and Salt, or Alkaline Salts only, or Lime Water in Snuff known as *Welch* or *Irish* Snuff; and every Manufacturer of Tobacco who shall, in manufacturing any Tobacco, make use therewith of any other Material, Liquid or Substance, Matter or Thing, than Tobacco and Water only, or in manufacturing any Snuff make use therewith of any other Material, Liquid or Substance, Matter or Thing, than Water, or Water and Salt, or Alkaline Salts only, or Lime Water in Snuff known as *Welch* or *Irish* Snuff, and every Manufacturer of, Dealer in, or Retailer of Tobacco, who shall add to, mix with, or put into or amongst, or who shall cause or suffer or permit to be added to, mixed with, or put into or amongst any Tobacco or Snuff, unmanufactured, manufacturing, or manufactured, any other Material, Liquid, Substance, Matter, or Thing than, as respects Tobacco, Water only, and as respects Snuff, Water, or Water and Salt, or Alkaline Salts only, or Lime Water in Snuff known as *Welch* or *Irish* Snuff, shall forfeit Three hundred Pounds. (m)

II. Provided always, and be it enacted, That nothing herein-before contained shall subject any Manufacturer of, Dealer in, or Retailer of Tobacco to the said Penalty of Three hundred Pounds, or to any Forfeiture, for or by reason of his scenting or flavouring any Snuffs, so that only the Essential Oils usually made use of for that Purpose shall be used for communicating the Scent or Flavour, nor any Manufacturer

(m) The quantity of lime and magnesia limited. See 30 and 31 Victoria, C. 90, s. 19. The definition and quantity of alkaline salts laid down by 41 Victoria, C. 15, s. 25. The 26 Vict., c. 7, s. 3, permits licensed manufacturers to manufacture in warehouses approved by the Customs, sweetened Cavendish or Negrohead:

to the said Penalty for or by reason of his using Oil in making up Spun or Roll Tobacco. (n)

III. And be it enacted, That every Manufacturer of, Dealer in, or Retailer of Tobacco who shall receive or take into or have in his Possession, or who shall sell, send out, or deliver, any Tobacco or Snuff which shall have been manufactured with, or shall have had added thereto or mixed therewith, or into or amongst which there shall have been put, either before or whilst in process of Manufacture, or after being manufactured, or in which there shall be found on Examination thereof any other Material, Liquid, Substance, Matter, or Thing than, as respects Tobacco, Water only, or in Roll Tobacco, Water and Oil only, and as respects Snuff, Water, or Water and Salt, or Alkaline Salts only, or Lime Water in Snuff known as *Welch* or *Irish* Snuff, shall forfeit Two hundred Pounds. (o)

Penalty on receiving, sending out, or having in possession Tobacco or Snuff manufactured otherwise than with Water, £200.

IV. And be it enacted, That all Tobacco and Snuff which shall have been manufactured with, or shall have added thereto or mixed therewith or into or amongst which there shall have been put, either before or whilst in process of Manufacture, or after being manufactured, or which on Examination shall be found to contain any other Material, Liquid, Substance, Matter, or Thing than, as respects Tobacco, Water only, or in Roll Tobacco, Water and Oil, and as respects Snuff, Water, and Water and Salt, or Alkaline Salts only, or Lime Water in Snuff known as *Welch* or *Irish* Snuff, shall, wheresoever the same may be found, be forfeited. (p)

Tobacco manufactured otherwise than with Water forfeited.

V. And be it enacted, That no Manufacturer of Tobacco shall receive or take into or have in his Custody or Possession any Sugar, Treacle, Molasses, or Honey (except for the necessary and ordinary Use of his Family, the Proof whereof shall lie on such Manufacturer), nor any Commings or Roots of Malt, or any ground or unground roasted Grain, ground or unground Chicory, Lime, Sand (not being Tobacco Sand), Umbre, Ochre, or other Earths, Sea Weed, ground or powdered Wood, Moss, or Weeds, or any Leaves, or any Herbs or Plants (not being Tobacco Leaves or Plants) respectively, nor any Substance or Material, Syrup, Liquid, or Preparation, Matter or Thing, to be used or capable of

Manufacturers not to have in their Possession Sugar, Honey, Leaves, &c.

(n) By Board's regulations Tonquin beans may be used in scenting certain kinds of Snuff, but the proportion is strictly limited to 3 per. cent. Manufacturers of roll restricted to Essential Oil for flavouring and Olive Oil in process of spinning by 42 and 43 Victoria, C. 21, s. 27.

(o) A dealer in tobacco is liable to this penalty, although he may not be personally aware of the adulteration. See *Reg. v. Woodrow* 15 M. and W. 404. By 26 Vict., c. 7, s. 6, sweetened Cavendish or Negrohead may be kept and sold by tobacco dealers in wrappers labelled as directed by that Act (From Bell's Excise Laws, P. 995.)

(p) By Inland Revenue Regulation Act, 1890, ss. 30 and 31, goods seized as forfeited shall after condemnation be sold or destroyed or otherwise disposed of in accordance with the prescribed regulations. The cask, vessel, case, or other package containing the forfeited goods shall be forfeited also.

Penalty,
£200.

being used as a Substitute (*q*) for or to increase the Weight of Tobacco or Snuff, on pain of forfeiting the same and Two hundred Pounds.

Manufacturers of Tobacco, who are also Grocers at the passing of the Act, may continue to carry on the Trades

VI. And whereas it may happen that some Manufacturers of Tobacco may also carry on the Business of a Grocer, and it is expedient to provide for such Persons not being subject to the last-mentioned Penalty of Two hundred Pounds for or by reason of their having Sugar or Molasses and other of the aforesaid Commodities usually sold by Grocers in their Custody or Possession on the Premises used in carrying on their Grocery Business; be it enacted, That where any Person shall before the First Day of *June* One thousand eight hundred and forty-two have carried on, and shall at the passing of this Act be still carrying on, the Trade or Business of a Manufacturer of Tobacco, and also the Trade or Business of a Grocer, it shall be lawful for the Commissioners of Excise to authorise and empower such Person to continue to carry on the Business of a Manufacturer of Tobacco without being subject to the said Penalty for or by reason of having such of the said Commodities as are usually sold by Grocers in his Custody or Possession, so as his Premises for manufacturing Tobacco be separated, to the Satisfaction of the Commissioners of Excise, from, and all internal Communication prevented with, his Premises used for carrying on his Business of a Grocer, and so that such Commodities shall be in his Custody or Possession only on his Grocery Premises, and for the Purposes of his Trade or Business as a Grocer, and shall not be found or discovered in his Premises entered or used for the Manufacture of Tobacco or Snuff.

Officers of Excise may take Samples of Tobacco or Snuff.

VII. And be it enacted, That it shall be lawful for any Officer of Excise, at any Time that he shall see fit, to take a Sample or Samples of any Tobacco or Snuff unmanufactured, or in process of Manufacture, or manufactured, in the Stock or Possession of any Manufacturer of, Dealer in, or Retailer of Tobacco, paying for the same, if demanded, at the current wholesale Price of such Tobacco or Snuff.

No Person to cut, colour, or manufacture, or have in his Possession, any Leaves or other Matters to imitate or to be mixed with Tobacco or Snuff

VIII. And be it enacted, That every Person who shall cut, grind, pound, colour, stain, dye, or manufacture any Leaves, or any Herb or Plant, Moss or Weed, or any Wood, Chicory, Commings or Roots of Malt, or any other vegetable or other Matter or Material to imitate or resemble Tobacco or Snuff, or who shall prepare any of the said Articles, Matters, or Materials to be mixed with or to be added to Tobacco or Snuff, or who shall have in his Custody or Possession any Leaves, or any Herb, Plant, Moss, or Weed, or any ground or powdered Wood, Chicory, Commings or Roots of Malt, or any other vegetable or other Matter or

(*q*) See *Attorney-General v. Lockwood*. 9 M. & W. 378. (From Bell's Excise Laws. P. 996.)

Material, cut, ground, pounded, coloured, stained, dyed, or manufactured to imitate or resemble Tobacco or Snuff, or prepared for the Purpose of being mixed with or added to Tobacco or Snuff, or intended to be so cut, ground, pounded, coloured, stained, dyed, or manufactured or prepared, or who shall sell, dispose of, or deliver to any Manufacturer of Tobacco any Leaves, Herbs, Plants, Moss, or Weeds, ground or powdered Wood, Chicory, Commings or Roots of Malt, or other vegetable or other Matter, or any Preparation or Mixture thereof, or any Syrup, Liquid, or Preparation to be used in the Manufacture of Tobacco or Snuff, or to be added to, or mixed therewith, shall forfeit Two hundred Pounds; and all such Penalty. Leaves, Herbs, Plants, Moss, or Weed, ground or powdered Wood, Chicory, Commings or Roots of Malt, and other vegetable or other Matter or Preparation, or Mixture thereof, Syrup, Liquid, or Preparation, together with all Machines, Tools, Materials, Vessels, and Utensils for cutting, grinding, pounding, colouring, staining, dyeing, manufacturing, or preparing the same, shall be forfeited.

IX. And be it enacted, That so much of the said recited Act as enacts "that no Tobacco Stalks or Returns of Tobacco shall be removed from any Place in or Part of the United Kingdom to any other Place or Part thereof in any Quantity less than Fifty Pounds Weight, nor unless the Package containing the same shall have firmly and securely pasted or glued thereon a Certificate, clearly written or printed, and signed by the Manufacturer by whom the same shall be sent out, or his Foreman or chief Workman on his Behalf, setting forth the Name of such licensed Manufacturer, and the entered Premises from which such Tobacco Stalks or Returns of Tobacco shall be sent out, the Weight of the same, the Day, Month, and Year on which the same shall be sent out, and the Name and entered Premises of the licensed Manufacturer to whom the same are to be delivered; and every Manufacturer of Tobacco who shall send out, deliver, or remove or receive any Tobacco or Returns of Tobacco in any less quantity than aforesaid, or not contained in a Package having such Certificate as aforesaid firmly pasted or glued thereon, or who shall make out or use any false Certificate, shall forfeit One hundred Pounds; and all Tobacco Stalks or Returns of Tobacco which shall be sent out, delivered, or received, or be found removing, in any less Quantity than as aforesaid, or without such Certificate as aforesaid, shall be forfeited; and the Person removing or who shall have removed, the same shall forfeit Fifty Pounds," shall be and the same is hereby repealed, save and except as to any Offence committed or any Penalty or Forfeiture incurred before the passing of this Act. 3 & 4 Vict.
c. 18. s. 7.
repealed.

X. And be it enacted, That no Tobacco Stalks or Returns of Tobacco shall be removed from any Place in or Part of the United Tobacco
Stalks not
to be re-

moved in
less Quanti-
ties than
Fifty
Pounds, nor
without a
Certificate.

Kingdom to any other Place or Part thereof in any Quantity less than Fifty Pounds Weight, nor unless the Package containing the same shall have firmly and securely pasted or glued thereon a Certificate, clearly written or printed, and signed by the Manufacturer by whom the same shall be sent out, or his Foreman or chief Workman on his Behalf, setting forth the Name of such licensed Manufacturer, and the entered Premises from which such Tobacco Stalks or Returns of Tobacco shall be sent out, the Weight of the same, the Day on and the Month and Year in which the same shall be sent out, and the Name and entered Premises of the licensed Manufacturer to whom the same are to be delivered; and every Manufacturer of Tobacco who shall send out, deliver, or remove or receive any Tobacco Stalks or Returns of Tobacco in any less Quantity than aforesaid, or not contained in a Package having such Certificate as aforesaid firmly pasted or glued thereon, or who shall make out or use any false Certificate, shall forfeit Two hundred Pounds; and all Tobacco Stalks or Returns of Tobacco which shall be sent out, delivered, or received or be found removing, in any less Quantity than as aforesaid, or without such Certificate as aforesaid, shall be forfeited, and the Person removing, or who shall have removed the same shall forfeit Fifty Pounds.

Penalties.

3 & 4 Vict.
c. 18. s. 11.
repealed.

XI. And be it enacted, That so much of the said recited Act as enacts "That no Person whatsoever shall cut, colour, stain, or manufacture any Leaves of Trees, Herb, or Plant whatsoever (not being Tobacco Leaves or Plants) into the Form of or to imitate or resemble Tobacco unmanufactured or manufactured, or shall mix with or add to any Tobacco any Leaves of Trees, Herb, or Plant, not being Tobacco Leaves or Plants, or shall sell, vend, utter, or expose for Sale, or have in his Custody or Possession, any Leaves of Trees, Herb, or Plant cut, coloured, stained, or manufactured, or to be cut, coloured, stained, or manufactured into the Form or in imitation of or to resemble Tobacco, on pain of forfeiting One hundred Pounds, with all such Leaves, Herbs, or Plants, which may be seized by any Officer of Excise or Customs," shall be and the same is hereby repealed, save and except as to any Offence committed or any Penalty or Forfeiture incurred before the passing of this Act.

3 & 4 Vict.
c. 18. s. 12.
repealed.

XII. And be it enacted, That so much of the said recited Act as enacts "That no Person or Persons whatsoever shall hawk or sell or offer for Sale any Tobacco or Snuff of any Description in or about the Streets or Highways or other Places, or in any other Manner or Place whatsoever, except in the entered Premises of a licensed Manufacturer or Dealer in or Retailer of Tobacco or Snuff, on pain of forfeiting all such Tobacco or Snuff, and One hundred Pounds; and it shall be lawful for any Officer of Excise or

Customs to arrest and detain any Person who shall hawk or sell or offer for Sale in manner aforesaid any Tobacco or Snuff, and to convey such Person before One or more of Her Majesty's Justices of the Peace residing near to the Place where such Person shall be arrested and detained ; and the Justice or Justices before whom such Person shall be conveyed shall have full Authority and he and they is and are hereby required forthwith to hear and determine what shall be then and there alleged against such Person, and on Confession of the Party, or by Proof on Oath of One or more credible Witness or Witnesses made of such Offence, to convict any Person so offending as aforesaid ; and the Person so convicted shall immediately on such Conviction pay the said Sum of One hundred Pounds, or some mitigated Amount, not being less than One Fourth Part thereof ; and if any Person so convicted shall not forthwith pay down the said Penalty or Amount, the said Justice or Justices shall and he and they is and are hereby authorised and required, by Warrant under his or their Hand, to commit the Person so convicted to any Goal or Prison of the County, there to be kept to hard Labour for Three Calendar Months : Provided always, that nothing herein-before contained shall extend to make liable to the said Penalty any Servant or Person duly employed by any licensed Manufacturer of or Dealer in Tobacco or Snuff to travel for Orders, and producing Samples, in the due and ordinary Course of Business," shall be and the same is hereby repealed, save and except as to any Offence committed or Forfeiture or Penalty incurred before the passing of this Act.

XIII. And be it enacted, That no Person or Persons shall hawk or sell or offer for Sale any Tobacco or Snuff of any Description in any House or Premises, or in or about the Streets or Highways or other Places, or in any other Manner or Place whatsoever, except as a licensed Manufacturer of or Dealer in or Retailer of Tobacco in his entered Premises, on pain of forfeiting all Tobacco or Snuff in his possession, and One Hundred Pounds ; (r) and it shall be lawful for any Officer of Excise or Customs to arrest and detain any Person who shall hawk or sell or offer for Sale any Tobacco or Snuff in any House or Premises, or in or about the Streets or Highways or other Places, or in any other Manner than as aforesaid, and to convey such Person before One or more of Her Majesty's Justices of the Peace residing near to the Place where such Person shall be arrested and detained ; and the Justice or Justices before whom such Person shall be conveyed shall have full Authority and he and they is and are hereby required forthwith to hear and determine what shall be then and there alleged against such Person, and on confession of the Party, or by Proof

No Person to hawk about Tobacco or Snuff for Sale under a Penalty, and Officers may arrest Offenders, and convey them before a Justice of the Peace, who shall forthwith hear the Case, and inflict or mitigate the Penalty.

(r). An occasional license was subsequently granted to licensed tobacco dealers in pursuance of s. 5 of 27 Vict. c. 18 *post*.

on Oath of One or more credible Witness or Witnesses made of such Offence, to convict any Person so offending as aforesaid ; and the Person so Convicted shall immediately on such Conviction pay the said sum of One hundred Pounds, or some mitigated amount, not being less than One Fourth Part thereof ; and if the Person so convicted shall not forthwith pay down the said Penalty or Amount, the said Justice or Justices shall and he and they is and are hereby authorised and required, by Warrant under his or their Hand, to commit the Person so convicted to any Goal or Prison of the County, there to be kept to hard Labour for Three Calendar Months : Provided always, that nothing herein-before contained shall extend to make liable to the said Penalty any Servant or Person duly employed by any licensed Manufacturer of or Dealer in Tobacco or Snuff to travel for Orders, and producing Samples, in the due and ordinary Course of Business.

Proviso.

Interpreta-
tion of
Terms.

XIV. And be it enacted, That in the said recited Act and this Act the Words " Manufacturer of, Dealer in, and Retailer of Tobacco " shall include Manufacturers of, Dealers in, and Retailers of Snuff, and Snuff Millers ; and the Word " Tobacco " shall include Tobacco Stalks, Tobacco Flour, Returns of Tobacco, and Segars, and Tobacco of every Description ; and " Snuff " shall include all Snuff Work and Snuffs of every Description, except where in Terms or by the Context a more limited Construction shall appear to be intended.

Commence-
ment of Act

XV. And be it enacted, That this Act shall commence and take effect on the Tenth Day of *August* One thousand eight hundred and forty-two : Provided always, that the Penalty and Forfeiture herein-before imposed upon Manufacturers of, Dealers in, and Retailers of Tobacco, for receiving or having in possession, or selling, sending out or delivering, Tobacco or Snuff which shall have been manufactured with, or which shall have had added thereto or mixed therewith, or in which shall be found, any other Material than Water only, or Water and Salt, Alkaline Salt, or Lime Water, shall not be enforced in respect of any Tobacco until after the First Day of *November* One thousand eight hundred and forty-two ; nor until after the Tenth Day of *August* One thousand eight hundred and forty-three shall the said Penalty or Forfeiture be enforced in respect of any Snuff or Snuff Work which shall have been manufactured or be in the course of Manufacture before or at the passing of this Act, or which shall be made from Returns of any Tobacco manufactured before the passing of this Act ; but nevertheless, in every Case in which any Question shall arise whether any Snuff or Snuff Work was so manufactured or in course of Manufacture, the Proof of the same having been manufactured or in course of Manufacture before or at the passing of this Act, or having been made from Returns

of Tobacco manufactured before the passing of this Act, shall lie on the Manufacturer, Dealer, or Retailer in whose Possession such Snuff or Snuff Work shall be found.

XVI. And be it enacted, That this Act may be amended or repealed by any Act to be passed in this present Session of Parliament. Act may be amended this Session.

11 & 12 VICT. C. 122, s. 26.

[Goods can be sent direct from Customs Warehouses accompanied by a Customs Certificate.]

XXVI. **A**ND whereas by an Act of the Eighth and Ninth Years s & 9 Vict., c. 86 of the Reign of Her Majesty, intituled *An Act for the general Regulation of the Customs*, it is enacted "that no Goods which are subject to any Regulations of Excise shall be taken or delivered out of the Charge of the Officers of Customs (although the same may have been duly entered with them, and the full Duties due thereon may have been paid) until such Goods shall also have been duly entered with the Officers of Excise, and Permit granted by them for Delivery of the same, nor unless such Permit shall correspond in all particulars with the Warrant of the Officers of Customs : Provided always, that such Entry shall not be received by the Officers of the Excise, nor such Permit granted by them, until a Certificate shall have been produced to them of the Particulars of the Goods, and of the Warrant for the same, under the Hand of the Officers of the Customs who shall have the Charge of the Goods : Provided also, that if upon any Occasion it shall appear necessary, it shall be lawful for the proper Officers of Excise to attend the Delivery of such Goods by the Officers of the Customs, and to require that such Goods shall be delivered only in their Presence ; and it shall be lawful for such Officers of Excise to count, measure, gauge, or weigh any such Goods, and fully to examine the same, and to proceed in all respects relating to such Goods in such Manner as they shall be authorised or required by any Act for the Time being in force relating to the Excise : " And whereas it is expedient to repeal so much of the said Act as is before recited, and to enact other Regulations in lieu thereof : Be it enacted, That so much of the said Act as is before recited shall be and the same is hereby repealed ; and that from and after the passing of this Act, before any Goods which are subject to any Regulations of Excise are removed from any Warehouse or Place in which they are deposited for Security of the Duties of Customs, the Party intending to remove the same shall, on making due Entry thereof for Home Consumption, deliver to the Collector and Comptroller of the Customs One Certificate or Duplicate of such original Entry in case the whole of the Goods included in such So much of Act 8 & 9 Vict. c. 86. as is herein recited repealed, and after passing of this Act Goods

subject to
Excise Re-
gulations to
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from Cus-
toms Ware-
house to the
Purchaser,
by Certifi-
cate in-
dorsed by
the Proper
Officer of
Customs.

original Entry are intended to be removed into the Stock, Custody, or Possession of any One Party, or in case it be intended to remove such Goods into the Stock, Custody, or Possession of Two or more Parties, then the Party making such Entry shall deliver to the Collector and Comptroller Two or more Certificates or Duplicates, as the Case may require ; and each Certificate or Duplicate shall contain such Particulars, and be arranged in such Form and Manner, as the Collector and Comptroller may require ; and such Certificate or Certificates, Duplicate or Duplicates, as the Case may be, shall be annexed to and retained with the original Entry, until Application be made for the Removal of such Goods, whereupon the proper Officer of Customs shall, in respect of such Removal, endorse on the Certificate or Duplicate relating thereto the Marks, Numbers, and Contents of the Casks and Packages so intended to be removed, and also, if any of such Packages contain Spirits, the Degree of Strength *per centum* thereof ; and the Party applying for such Removal shall endorse on the Certificate or Duplicate relating thereto the Name and Address of the Person to whom or into whose Stock, Custody, or Possession, such Goods are intended to be removed ; and at the Time of the Delivery of such Goods for Removal the proper Officer of Customs shall endorse on such Certificate or Duplicate the Day and Hour of Delivery, and sign his Name thereto, and shall then deliver such Certificate or Duplicate to the Party applying for the Removal of such Goods, in order that the same may accompany such Goods into the Stock, Custody, or Possession of the Party whose Name and Address is endorsed on such Certificate ; and no such Goods accompanied by such Certificate or Duplicate, on Removal thereof direct from the Warehouse to the Party whose Name and Address is endorsed on such Certificate or Duplicate, shall be liable to Seizure and Forfeiture, or the Party removing or receiving the same to any Penalty, for or by reason of such Goods not being accompanied by a Permit, provided such Goods be conveyed within a reasonable Time after the Date of the Delivery thereof direct from the Warehouse to or into the Stock, Custody, or Possession of the Party whose name and Address is endorsed on such Certificate ; and every Person removing or receiving such Goods with such Certificate accompanying the same as aforesaid, or removing or receiving the same without such Certificate, (except as to Spirits, so far as the same is provided for by another Act of this present Session of Parliament,) shall be subject and liable to the same Rules, Regulations, Penalties, and Forfeitures in respect of such Certificate as such Person is subject and liable to under and by virtue of any Act or Acts of Parliament relating to the Revenue of Excise, for or by reason of his removing or receiving the like Goods with a true and lawful Permit accompanying the same, or removing or receiving the same without such Permit.

26 VICTORIA, C. 7.

[*The Manufactured Tobacco Act, 1863.*]

An Act for altering the Duties on Tobacco, and permitting the Manufacture of Cavendish and Negrohead in Bond. [27th March, 1863.]

BE it enacted by the Queen's most Excellent Majesty, by and with the Advice and Consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the Authority of the same, as follows :

1. In lieu of the Duties of Customs now charged upon the several Kinds of Tobacco under-mentioned, the following Duties shall be charged and paid thereon upon Importation into *Great Britain and Ireland* from and after the passing of this Act :

Tobacco, manufactured, viz. :	£	s.	d.	After passing of this Act the following Duties on manufactured Tobacco to be paid on Importation.
" " Segars the lb.	0	5	0	
" " Cavendish or Negrohead, the lb.	0	4	6	
" " Snuff, containing more than 13 lbs. of Moisture in every 100 lbs. Weight thereof, the lb.	0	3	6	
" " Snuff, not containing more than 13 lbs. of Moisture in every 100 lbs. Weight thereof, the lb.	0	4	6	
" Other Manufactured Tobacco, the lb.	0	4	0	
Tobacco, unmanufactured, containing 10 lbs. or more of Moisture in every 100 lbs. Weight thereof the lb.	0	3	0	
" " With 5 <i>per Cent.</i> thereon (s).				
" " containing less than 10 lbs. of Moisture in every 100 lbs. Weight thereof the lb.	0	3	6	

Provided, that no Tobacco packed and prized shall, on the Importation thereof, be examined as to the Quantity of Moisture contained therein, except by special Order of the Commissioners of Customs, and unmanufactured Tobacco, shall as heretofore be, in the Entry thereof, distinguished as stemmed or unstemmed as the Case may be.

(s). In 1878 this duty was raised to 3s. 6d. per lb. in pursuance of the 41 Vict. c. 15 s. 3, which increased the remaining import duties to the extent of 4d. per lb. But in 1887 by s. 3 of the 50 and 51 Vict. c. 15 this duty was fixed at 3s. 2d. per lb., and the remaining import duties reverted to their original amounts as shewn in the Act. For rates of duty at present in force see Page 204.

And there shall be charged and paid on every Pound of Cavendish and Negrohead Tobacco manufactured in Bond, as herein-after provided, on the Entry thereof for Home Consumption, the duty of Customs of

0 4 0

As to Draw-
backs on
Exporta-
tion, &c.

Upon every Pound of Tobacco manufactured in *Great Britain* and *Ireland* upon which the Duties of Customs on Importation shall have been paid, on the same being by any licensed Manufacturer exported as Merchandise, or deposited in any Bonded Warehouse to be used as Ships Stores, and packed in whole and complete Cases, each containing not less than Eighty Pounds net Weight of such Tobacco, (t) there shall be allowed on such Exportation or Deposit thereof a Drawback of Three Shillings and Threepence, in lieu of of the Drawback now allowed by Law on the Exportation of Tobacco, subject to such Increase or Reduction in the Amount of such Drawback as may result from the Examination of such Tobacco or a Sample or Samples thereof under the following Rule ; that is to say,

For every One hundred Pounds of Tobacco which shall be found to contain Thirteen Pounds of Moisture and Eighty-seven Pounds of dry Tobacco, (u) the Drawback of Three Shillings and Threepence *per* Pound shall be allowed, and so in proportion for any other Quantity ; and if on Examination the Proportion of Moisture contained therein shall be found to exceed Thirteen Pounds in every One hundred Pounds weight thereof, a proportionate Reduction shall be made in the Drawback allowed in respect of every Pound of such Excess of Moisture ; but if the Proportion of Moisture contained therein shall be found to be less than Thirteen Pounds in every One hundred Pounds Weight thereof, a proportionate Increase shall be made in the Drawback allowed in respect of every Pound below Thirteen Pounds in every One hundred Pounds Weight thereof : And the Drawback allowed by this Act on the Exportation of Tobacco as Merchandise shall be ascertained and paid with all convenient Speed after the Shipment thereof, and the Drawback allowed on the Deposit of Tobacco in the Warehouse for Use as Ships Stores only shall be ascertained and paid with all convenient Speed after the Deposit thereof :

Provided always, that no Tobacco shall be exported from any Ports or Places which shall not have been approved for the Importation of Tobacco, (v) and no Drawback shall be allowed upon any Tobacco, except

(t) Modified by 59 and 60 Vict. c. 28 s. 6, and 60 and 61 Vict. c. 24 s. 3 *post*.

(u) This standard has been altered by 59 and 60 Vict. c. 28 s. 6 to 14 lbs. of Moisture and 87 lbs. dry Tobacco respectively.

(v) The names of the approved ports are:—Aberdeen, Barrow, Bristol, Cardiff, Cork, Cowes, Dublin, Falmouth, Glasgow, Grangemouth, Granton, Greenock, Grimsby, Goole, Hartlepool, Harwich, Hull, Leith, Limerick, Liverpool, London, Manchester, Newcastle, Newport, Newhaven, Plymouth, Southampton, Swansea, Waterford, Whitehaven.

Snuff, in which the inorganic Matter contained therein shall exceed the Proportion of Twenty-two Pounds in every One hundred Pounds Weight of such Tobacco, exclusive of Water ; and if such Tobacco shall contain less than Twenty-two Pounds and more than Eighteen Pounds of such inorganic Matter in every One hundred Pounds Weight, exclusive of Water, a Deduction shall be made from the Drawback allowed of Three Shillings and Threepence in respect of every Pound of such Excess of inorganic Matter above Eighteen Pounds in the One hundred Pounds as aforesaid : Nor shall any Drawback be allowed on any Tobacco in which the Sand contained therein shall exceed Two Pounds in every One hundred Pounds of such Tobacco, exclusive of Water : (w) Nor shall any Drawback be allowed on the Exportation of any Cayendish or Negro-head Tobacco manufactured in Bond and delivered for Home Consumption : Nor shall any Drawback be allowed upon any Tobacco in which there shall be found more than Twenty-five Pounds of Tobacco Stalks in every One hundred Pounds Weight of such Tobacco exclusive of Water ; nor unless the Tobacco Stalks contained therein shall have been fairly cut in the same with Portions of the Lamina of the Leaf adhering thereto: Provided, nevertheless, that the full Drawback of Three Shillings and Threepence *per* Pound shall be allowed upon Snuff on the Exportation thereof, if the Quantity of inorganic matter contained therein does not exceed the Proportion of Eighteen Pounds in every One hundred Pounds Weight of such Snuff, exclusive of Water ; but if it contained more than that Proportion of inorganic Matter a Deduction shall be made from the Drawback allowed of Three Shillings and Threepence in respect of every Pound of such Excess above the Proportion of Eighteen Pounds in the Hundred : And in assessing the Duty on any Package of Tobacco imported into *Great Britain and Ireland*, or in calculating the Drawback allowable on the Exportation or Deposit in the Warehouse of any Package of Tobacco from *Great Britain and Ireland*, no Duty shall be charged or a Drawback allowed in respect of any Fraction of a Pound : And it shall be lawful for the Officers of Customs for the Purposes of this Act to take Samples of any Tobacco imported into or entered for Exportation from *Great Britain and Ireland*, or deposited in the Warehouse to be used as Ships Stores : And in case any Dispute shall arise as to the Quantity of Moisture contained in any Tobacco imported into *Great Britain and Ireland*, or as to the Quantity of Water or inorganic Matter, including Sand, contained in any Tobacco upon which Drawback is claimed on Exportation, it shall be lawful for the Officers of Customs to submit any such Tobacco or

Commissioners may appoint Warehouses

(w) The limitations in respect of inorganic matter and sand may be relaxed by Commissioners of Customs under 59 and 60 Vict. c. 28 and s. 6.

for Manu-
facture of
Tobacco in
Bond.

Samples thereof to the Officers of Inland Revenue or Excise for Examination, and the Decision of such Officers of Inland Revenue or Excise as to the Quantity of Moisture or inorganic Matter contained therein shall be final, and the Amount of Duty or Drawback in respect thereof shall be determined accordingly.

2. The Commissioners of Customs shall or may by Order under their Hand from Time to Time direct in what Warehouses or in what Parts or Divisions of any Warehouses, now approved or appointed or hereafter to be approved or appointed, for the Security of Duties on Tobacco under this or any Act in force relating to the Customs, so long as such appointment or Approval shall remain unrevoked, the Processes of manufacturing or converting unmanufactured Tobacco into Cavendish or Negrohead (*x*), and the weighing, making into Parcels, wrapping up, and labelling of Cavendish or Negrohead, whether of *British* or Foreign Manufacture, may respectively be carried on, and how and in what Manner such Warehouses, or Parts or Divisions thereof, shall be secured by Locks, Fastenings, or otherwise, and shall and may require such Security by Bond or otherwise as they shall deem necessary from the Importer or Manufacturer of any Tobacco which shall be deposited therein for Security of the Duty due on such Tobacco or other Materials or Ingredients, or brought therein or thereto for the Purpose of being manufactured or used in the Manufacture thereof, or for the Purpose of being packed, wrapped, or labelled as aforesaid, or for the due and safe Removal of such Tobacco or other Materials or Ingredients from One Warehouse to another, or from One Part or Division of any Warehouse to any other Part or Division of the same or any other Warehouse, and for the due Observance of the Terms, Conditions, and Requirements of this Act, and of the Rules and Regulations of the Commissioners in respect thereof.

Cavendish
or Negro-
head may
be manufac-
tured in
Bond.

3. It shall be lawful for licensed Manufacturers of Tobacco to manufacture in such Warehouses, or Parts or Divisions thereof, as shall be approved by the Commissioners of Customs for the Manufacture of Tobacco in Bond, the several Descriptions of Tobacco respectively called or known as Cavendish and Negrohead from any Leaf or other unmanufactured Tobacco duly warehoused for Security of Duties of Customs, and to use in such Manufacture Materials or Ingredients for sweetening or flavouring the same (not being the Leaves of Trees or Plants other than of the Tobacco Plant), anything to the contrary in any other Act in force to the contrary notwithstanding; and it shall also be lawful for any such

(*x*) There are five warehouses at present for making and manipulating Cavendish Tobacco in Bond, viz. : Two in London, two in Liverpool, and one in Bristol.

Manufacturer or any Importer of Cavendish or Negrohead Tobacco, in such Warehouse, Part or Division of such Warehouse, to pack or make up, wrap, and label in Parcels of the Weight and in the Manner hereinafter mentioned any Cavendish or Negrohead Tobacco which shall have been so manufactured in Bond as aforesaid, or which shall have been imported in the manufactured State: Provided, that such Manufacture and the packing or making up, wrapping and labelling thereof, shall be done and performed in accordance with and under such Terms and Conditions as are prescribed by this Act, and under and subject to such other Rules and Regulations as the said Commissioners shall from Time to Time see fit to direct.

4. No Cavendish or Negrohead Tobacco, whether imported and warehoused as such or manufactured in the Warehouse, shall be delivered from any Warehouse for Home Consumption except under the following Conditions :

Cavendish and Negrohead Tobacco not to be delivered for Home Consumption, except on Conditions herein specified.

1. Such Tobacco shall be made into separate Packets of such Weights respectively as the Commissioners of Customs shall direct, not exceeding One Pound nor less than One Ounce each :
2. Each such Packet shall be enclosed by or at the Expense of the Importer or Manufacturer in a Wrapper approved by the Commissioners of Customs :
3. Each such wrapper shall be securely fastened by a Label, to be provided by the Commissioners of Customs, and pasted on such Wrapper by such Importer or Manufacturer so that the same cannot be opened nor any Part of the Contents of such Package be abstracted without tearing or destroying such Label, or cutting or destroying the Wrapper thereof, at any other Part or Place than that on which the Label is pasted or secured :
4. Before any Cavendish or Negrohead Tobacco imported and warehoused shall be made into Packets or Parcels as aforesaid the same shall be duly entered for Home Consumption, and the full Duty of Customs paid thereon :
5. When any unmanufactured Tobacco shall have been manufactured or converted into Cavendish or Negrohead in the Warehouse the same shall be duly entered for Home Consumption, and the full Duties of Customs shall be paid upon the Tobacco so manufactured before the same is made into Packets :
6. If any Tobacco so manufactured in the Warehouse shall not be made into Packets for Home Consumption the same shall be re-warehoused either for Exportation or for further packing, wrapping, and labelling for Home Consumption, if at any Time afterwards required for that purpose :

7. All Stalks, Waste, and other Refuse remaining after and from the Manufacture of Cavendish or Negrohead Tobacco in the Warehouse or from the packing thereof shall be destroyed in the Presence of the proper officer or be re-warehoused for Exportation, at the Option of the Manufacturer :

8. Every licensed Manufacturer shall enter in a Book, to be supplied to him by the said Commissioners, in such Form and Manner as they shall direct, the following and such other Particulars as the said Commissioners shall require : *viz.*,

The Weights, Quantities, and Particulars of all unmanufactured Tobacco and other Materials and Ingredients received by him into such Warehouse for the Purpose of being manufactured.

The Weight and Quantities thereof consumed in such Manufacture ;

The Weight, Quantities, and Particulars of unmanufactured Tobacco, Materials, Ingredients, Stalks, Waste, and other Refuse remaining after or caused by such Manufacture ;

The Quantity of Cavendish or Negrohead produced by such Manufacture ;

The Quantity thereof made up into Packets, wrapped, labelled, and delivered for Home Consumption, with the Number of Packets of each Size or Weight respectively ;

The Quantity thereof re-warehoused for Home Consumption or otherwise, and the Quantity of Tobacco, Materials, Ingredients, Stalks, Waste, or other Refuse returned into the Customs Warehouse to be destroyed :

9. Every such Book shall be kept in the Warehouse and shall be at all times accessable to the Officers of Customs, who may make Minutes in or take Extracts therefrom, and such Manufacturer shall correctly keep such Book in the Manner required, and shall not cancel or obliterate the same or any part thereof, or make any Alteration in any Entry therein, except for Correction of any Errors, with the Sanction and in the presence of the proper Officer of Customs :

Penalty for Noncompliance with foregoing Conditions Every licensed Manufacturer, Dealer, or other Person engaged in such Warehouse in any of the operations aforesaid who shall refuse or neglect to comply with any of the foregoing Conditions shall for every such Offence forfeit the Sum of Twenty Pounds.

5. From Time to Time when and as often as the Officer of Customs having charge of any such approved Warehouse shall deem it to be necessary or proper, and at least once in every Year, the Stock of Tobacco manufactured and unmanufactured, and all Materials and Ingredients to be used in such Manufacture as aforesaid, remaining in such Warehouse, shall be weighed in the Presence of the said Officer, and an Account thereof shall be taken, and a Balance shall be struck of all Tobacco, Materials, and Ingredients received into such Warehouse, and of all manufactured Tobacco and Stalks and Refuse of Tobacco lawfully delivered thereout; and if the quality by Weight of such Tobacco, Materials, and Ingredients remaining in the said Warehouse shall be less than the Quantity which, according to the Balance of such Account, after making such Allowance for Waste by Evaporation in the Process of Manufacture as to the proper Officer of Customs may appear reasonable, and as may be in accordance with any Rules made by the Commissioners of Customs, ought to be found therein, the Deficiency shall be deemed to be so much Tobacco fraudulently removed from such Warehouse without Payment of the Duties of Customs thereon, and the said Manufacturer shall forfeit the Sum of One hundred Pounds, and moreover the Amount of such Duty shall be recoverable as a Debt due to Her Majesty.

Account of
Stock of
Tobacco
and
Materials
remaining
in
Warehouses
to be taken,
and
Balances to
be struck.

Deficiency
to be
deemed
Tobacco
fraudulently
removed.

6. If any Tobacco of either of the Description called respectively Cavendish and Negrohead, whether of Foreign or *British* Manufacture, containing or having mixed therewith any Material or Ingredient prohibited by any Act in force, to be used in the Manufacture in the United Kingdom of Tobacco of the like Description, and not being enclosed in a Wrapper securely fastened by such Label as aforesaid, or of which such Wrapper or Label shall have been cut or torn, obliterated, or cancelled, or bear any other Mark or Appearance of having been opened or tampered with, shall be sold or exposed for Sale by or be found in the Possession of any Importer or Manufacturer of or Dealer in or Retailer of Tobacco, he shall forfeit either treble the Value thereof or the Penalty of Twenty Pounds, and all such Tobacco shall be forfeited:

Penalty on
Sale, &c. of
Cavendish
or Negro-
head
Tobacco not
enclosed
and
labelled.

Provided nevertheless, that if at the Time of the passing of this Act any Manufacturer of or Dealer in Tobacco shall have in his Possession any Foreign Cavendish or Negrohead Tobacco, he may bring the same to any Customs Warehouse approved for the wrapping and labelling of Cavendish or Negrohead Tobacco, and may there wrap and label the same, first rendering an Account thereof, and showing to the Satisfaction of the Commissioners of Customs that the Duty thereon upon the Importation thereof has been duly paid; and if any Foreign Cavendish or Negrohead Tobacco shall be found in the Possession of any Manufacturer of or Dealer in Tobacco after the Expiration of Twenty-

eight Days from the passing of this Act, not being so wrapped and labelled as aforesaid, the same shall be forfeited, and such Manufacturer of or Dealer in Tobacco shall forfeit either treble the Value thereof or the Penalty of Twenty Pounds, at the Election of the Commissioners of Customs or Inland Revenue.

Labels to be provided, and Forgery thereof punishable by Imprisonment with Hard Labour.

7. The Labels by this Act directed to be provided by the Commissioners of Customs shall be printed or stamped with such Device as they shall think proper; and if any Person shall forge or counterfeit any such Label or the Device thereon, or shall utter any such Label or Device knowing the same to be forged or counterfeited, he shall, on Conviction of such Offence, be imprisoned in the House of Correction, with Hard Labour, for any Term not exceeding Six Calendar Months nor less than Three Calendar Months.

Penalty on Vendors failing to obliterate Labels on Sale of Packets before Delivery.

8. If any Retail Dealer or Vendor of any Packet of Cavendish or Negrohead Tobacco, labelled as required by this Act, shall fail on the Sale thereof to obliterate, before Delivery to the Purchaser, the Label so as to render the same incapable of being again used for the same Purpose, he shall forfeit the Penalty of Twenty Pounds.

Cavendish or Negrohead Tobacco not to be imported except to be warehoused.

9. No Cavendish or Negrohead Tobacco containing the Leaves of Trees or Plants other than of the Tobacco Plant shall be imported into *Great Britain* and *Ireland*, nor shall any Cavendish or Negrohead Tobacco be imported into *Great Britain* and *Ireland*, except to be warehoused in the first instance in some Warehouse approved by the Commissioners of Customs for Security of Duties of Customs on Tobacco; and if any such Cavendish or Negrohead Tobacco shall be imported contrary hereto, or being imported shall not be forthwith duly entered and warehoused, the same shall be forfeited, and the Importer thereof, and every Dealer or other Person concerned in the Importation thereof, or to whose Hands the same shall come, shall forfeit either treble the Value thereof or the Penalty of One hundred Pounds, at the Election of the Commissioners of Customs.

Importation of Tobacco (except Cavendish or Negrohead) containing prohibited Ingredients to be forfeited.

10. All manufactured Tobacco (other than Cavendish or Negrohead) imported into or found in *Great Britain* and *Ireland* containing or having mixed therewith any Material or Ingredient prohibited by any Act in force to be used in the Manufacture in the United Kingdom of Tobacco shall be forfeited; and the Importer thereof and any Dealer or other Person concerned in the Importation, harbouring, or concealing thereof, or to whose Hands the same may come, shall forfeit either the treble Value thereof or the Penalty of One hundred Pounds, at the Election of the Commissioners of Customs.

11. It shall be lawful for the Commissioners of Customs from Time to Time to make such Rules and Regulations as shall appear to them to be necessary or proper for regulating the safe Removal of any Tobacco, or of any Surplus, or Stalks, Waste, or Refuse thereof, to any Warehouse, Part or Division of any Warehouse, or from any such Warehouse, Part or Division of a Warehouse, to another for the Purposes of this Act, and for securing the same against fraudulent Abstraction, and also for regulating the Times of opening and closing any such Warehouses or Parts or Divisions of a Warehouse, and the Admission of Workmen for the Purpose of manufacturing and packing, wrapping, and labelling the Tobacco therein, and also to make all such other Rules and Regulations as they shall think fit for the Purpose of carrying out the Object and Intention of this Act in all Cases not herein expressly provided for, and to require such Security by Bond or otherwise for the Purposes above-mentioned, and for Security of the Duties on Tobacco, as they shall see fit.

Comis-
sioners of
Customs
may make
Rules and
Regulations
for carrying
this Act
into effect.

12. Any Duty or Service required by this Act to be done or performed by any Officer of Customs may be done by any Officer of Customs or Inland Revenue or Excise, or other Person appointed for that Duty or Service by the Commissioners of Customs or the Commissioners of Inland Revenue respectively, and every such Officer or other Person shall be deemed to be the proper Officer for such Duty or Service.

Officers of
Customs or
Inland Re-
venue may
carry out
Provisions
of this Act.

13. All Penalties and Forfeitures which may be incurred under this Act may be prosecuted, sued for, and recovered by Order of the Commissioners of Customs or the Commissioners of Inland Revenue under this or any other Act or Acts relating to the Customs, Inland Revenue, or Excise respectively.

How
Penalties
and For-
feitures are
to be prose-
cuted for
and
recovered.

14. In any Suit or Prosecution for the Recovery of any Penalty or Forfeiture under this or any other Act relating to the Customs in respect of any manufactured Tobacco, whether the same shall consist of Cigars, Snuff, Tobacco Stalks, Tobacco Stalk Flour, Snuff Work, or other Article manufactured wholly or in part from Tobacco, it shall be sufficient to describe the same in any Information or other Proceeding had thereon as manufactured Tobacco, and it shall be so deemed for the Purpose of such Suit or Prosecution; and in estimating the Amount of any Penalty determinable by the Value of the Article with the Duty of Importation chargeable thereon, the same shall be ascertained, as to the Tobacco, at the Market Price in *London*, at or about the Time of the Offence, of Tobacco of the like Sort or Denomination of the best Quality; and, as to the Duty, at the Rate then chargeable on the Importation of Tobacco of the like Sort or Denomination; but if the Tobacco, the Subject of such Prosecution, be of a Kind prohibited to be

Mode of
estimating
Penalties
per Value.

imported, a Sum equal to the highest Rate of Duty then chargeable on the Importation of any Sort of manufactured Tobacco shall be added to the Price of the Tobacco: And as to any unmanufactured Tobacco, in estimating the Amount of any Penalty in respect thereof for the Purpose of any Suit or Prosecution, the same shall be determined by the Market Price in *London*, at or about the Time of the Offence, of unmanufactured Tobacco of the best Quality, with the highest Rate of Duty then chargeable on the Importation of unmanufactured Tobacco added thereto.

This Act not to repeal the Provisions of 3 & 4 Vict. c. 18. and 5 & 6 Vict. c. 93.

15. Provided always, That nothing in this Act contained shall be construed, deemed, or taken to repeal, alter, or affect any of the Provisions contained in an Act passed in the Third and Fourth Year of Her Majesty's Reign, Chapter Eighteen, intituled *An Act to discontinue the Excise Survey on Tobacco, and to provide other Regulations in lieu thereof*; and an Act passed in the Fifth and Sixth Years of Her Majesty's Reign, Chapter Ninety-three, to amend the last-mentioned Act, save and except so far as the same are altered or varied by this Act.

Commencement of Act. Short Title.

16. This Act shall come into operation on the Day of the passing thereof; and in citing it in other Acts of Parliament and in legal Instruments it shall be sufficient to use the Expression "The Manufactured Tobacco Act, 1863."

26 & 27 VICTORIA, C. 33, s. 25.

[*Innkeepers' Tobacco Licences to expire 10th October.*]

Innkeeper's Tobacco Licences to expire on the 10th of October.

WHEREAS by the Law in force Licences to deal in or sell Tobacco or Snuff expire on the Fifth Day of *July* in each Year, and it is expedient to alter the Time of the Expiration of such Licences taken out for the Sale of Tobacco or Snuff in Inns or Houses licensed for the Sale of Beer by Retail to be consumed upon the Premises: Be it enacted, That all such Licences aforesaid taken out by Innkeepers or Persons licensed to sell Beer to be consumed upon the Premises after the Fifth Day of *July* next after the passing of this Act, and before the Eleventh Day of *October* One thousand eight hundred and sixty-four, shall be and continue in force until the said last-mentioned Day; and all such Licences which shall be taken out on or after the said last-mentioned Day shall expire on the Tenth Day of *October* next after the granting thereof; and every such Licence as aforesaid which shall be in force at the Time of the passing of this Act, or which shall be taken out on or before the said Fifth Day of *July*, shall continue in force until the Eleventh Day of *October* next after the passing thereof; and in respect of every such

Licence as aforesaid which shall be in force between the Fifth Day of *July* and the Eleventh Day of *October* next after the passing of this Act there shall be charged and paid in respect of the said last-mentioned Period, and in addition to the Duty paid or payable thereon, the Duty for One Quarter of a Year, and such additional Duty shall be recoverable in like Manner as any other Duty of Excise.

27 VICTORIA, C. 18. s. 5.

[*Granting Tobacco Occasional Licence.*]

IT shall be lawful for the Commissioners of Inland Revenue, whenever they shall consider it necessary for the Accommodation of the Public, to authorize any Officer of Excise to grant (upon Payment of the respective Duties in that Behalf mentioned in Schedule (B.) to this Act) an Occasional Licence in the several and respective Cases herein-after mentioned; (that is to say,) to any Person who shall have taken out an Excise Licence under the Acts passed in the Twenty-third Year of the Reign of Her Majesty, Chapter Twenty-seven, and the Twenty-third and Twenty-fourth Years of the same Reign, Chapter One hundred and seven, respectively, to keep a Refreshment House, or to sell by Retail in a Refreshment House Foreign Wine to be consumed therein; or an Excise Licence under the Act passed in the Fourth and Fifth Years of the Reign of King *William* the Fourth, Chapter Eighty-five, to retail Beer to be drunk or consumed in or upon the House or Premises where sold; or an Excise Licence under the Act passed in the Sixth Year of the Reign of King *George* the Fourth, Chapter Eighty-one, to deal in or sell Tobacco or Snuff; and every such Occasional Licence shall authorize any such Person as aforesaid to exercise and carry on the same Trade and Business as he shall be authorized to carry on by virtue of the Licence granted under the said Acts respectively as aforesaid at any such Place (other than the Place for which his original Licence was granted), and for and during such Space or Period of Time, not exceeding Three consecutive Days at any one Time, as the said Commissioners shall approve, and as shall be specified in such Occasional Licence; provided that the said Occasional Licence shall not protect any such Person in the carrying on of any such Trade or Business as aforesaid unless he shall produce such Licence whenever requested so to do by any Officer of Excise, or by any Constable or Police Officer, at the Time of exercising such Trade or Business; and provided also, that the Conditions and Restrictions contained in the Twentieth Section of the Act of the Twenty-sixth and Twenty-seventh Years of Her Majesty's Reign, Chapter Thirty-three, relating to Occasional Licences, shall apply to the

Occasional Licences may be granted to Persons who have taken out Licences under 23 & 24 Vict. c. 27 and 107. (Refreshment Houses and Wine Retailers); under 4 & 5 W. 4 c. 85. (Beer Retailers); and under 6 G. 4. c. 81. (Tobacco Retailers).

Occasional licences to be granted under this Act (except in the Case of Occasional Licences to sell Tobacco or Snuff). (y.)

SCHEDULE (B.)

Containing the duties of Excise granted by this Act ; that is to say—

For and upon every Occasional Licence to deal in or sell Tobacco or Snuff, for each and every Day for which the same shall be granted - - - - £0 0s. 4d.

27 & 28 VICTORIA, C. 56, ss. 12 & 13.

[*Innkeepers' Tobacco Licences in Scotland to expire on 15 May, but retailers of Beer (off) to expire on 10 October.*]

Tobacco Licences taken out by Keepers of Inns in Scotland to expire on the same Day as Licences taken out by them for the Sale of exciseable Liquors.

XII. **A**ND whereas Licences for the sale of Beer, Spirits, and Wine in Inns and Public Houses licensed under the Authority of Justices of the Peace in *Scotland* expire on the Fifteenth Day of *May* in each Year, and it would be convenient to the Keepers of such Inns and Public Houses if the Licences to deal in and sell Tobacco and Snuff therein expired on the said Day instead of on the Tenth Day of *October* in each Year as now provided by Law : Be it enacted, That all Licences to deal in or sell Tobacco or Snuff, which shall be granted, after the passing of this Act to the Keepers of such Inns or Public Houses as aforesaid, shall expire on the Fifteenth Day of *May* next after the granting of the same ; and every such last-mentioned Licence as aforesaid which shall be in force at the Time of the passing of this Act, and which but for this Act would expire on the Tenth Day of *October* next, shall continue in force until the Fifteenth Day of *May* One thousand eight hundred and sixty-five, provided the Holder of any such Licence shall on or before the Eleventh Day of *October* next pay to the proper Collector of Excise in respect of the Continuance of such Licence the Sum of Three Shillings, the Payment of which Sum shall be endorsed by such Collector on the said Licence ; and for the Purpose of ascertaining the proportionate Amount of Duty to be paid in respect of any Licence to deal in or sell Tobacco or Snuff which shall be granted after the passing of this Act to any Person intending to keep such Inn or Public House as aforesaid, and who shall be entitled under the Laws of Excise to take out such Licence as a Beginner according to the Quarter of the Year in which such Licence shall be taken out, the Four Quarters of the Years shall be deemed to expire on the Days herein-after mentioned ; that is to say, the First Quarter on the Fifteenth Day of *August*, the Second Quarter on the Fifteenth Day of *November*, the Third Quarter on the Fifteenth Day of *February*, and the last Quarter on the Fifteenth Day of *May*.

(y) By 25 Vict., c. 22, s. 13, and 26 and 27 Vict., c. 33, s. 19. the 2s. 6d. occasional licence granted to Victuallers, United Kingdom, licensed to sell tobacco, includes the sale of tobacco.

XIII. And whereas by the Twenty-fifth Section of an Act passed in the Twenty-sixth and Twenty-seventh Years of Her Majesty's Reign Chapter Thirty-three, it is enacted that Licences to be taken out for the Sale of Tobacco or Snuff by Innkeepers or Persons licensed to sell Beer to be consumed upon the Premises after the Fifth Day of *July* One thousand eight hundred and sixty-three should expire on the Tenth Day of *October* next after the granting thereof, and it is expedient that such Licences when granted to Persons licensed to sell Beer by Retail not to be consumed on the Premises, upon an Act passed in the First Year of the Reign of King *William* the Fourth, Chapter Sixty-four, and other Acts for the Amendment thereof, should also expire on the said last-mentioned Day: Be it enacted, That all Licences for the Sale of Tobacco or Snuff, which after the passing of this Act shall be granted to Persons licensed to sell Beer as last aforesaid, shall expire on the Tenth Day of *October* next after the granting of the same.

Tobacco Licences granted to Persons who retail Beer not to be consumed on Premises to expire on 10th October in each Year.

30 & 31 VICTORIA, C. 90, ss. 8, 9, 10 & 19.

[*Entry of Tobacco Dealer withdrawn but power to inspect stock retained. Limitation of Lime and Magnesia in Snuff.*]

VIII. **S**O much of any Act as requires a Seller of or Dealer in Coffee, Tea, Cocoa Nuts, or Chocolate to make Entry of any Premises for the keeping or selling the same is hereby repealed, and so much of any Act as requires a Dealer in and Retailer of Tobacco or Snuff to make Entry of any Premises for storing, keeping, or selling of Tobacco or Snuff is also hereby repealed: Provided that where a Manufacturer of Tobacco or Snuff shall be a Dealer therein or Retailer thereof in any Premises adjoining his Manufactory such Premises shall be entered together with the Manufactory.

Repealing so much of Acts as require Entries to be made by Coffee, Tea, and Tobacco Dealers.

IX. Notwithstanding the Enactment contained in the preceding Section, the Provisions of Section Twenty-five of the Act of the Sixth of *George* the Fourth, Chapter Eighty-one, shall continue in force, and be deemed to apply to every Person who shall have taken out a Licence to trade in or sell Coffee, Tea, Cocoa Nuts, or Chocolate, or a Licence to deal in or sell Tobacco or Snuff; and in the Construction of the said Section Twenty-five in relation to such Person the Expression "entered Premises" shall be deemed to mean the Premises wherein his Trade or Business is exercised or carried on.

Section 25 of 6 G. 4. c. 81. to continue in force with respect to Tea and Tobacco Dealers.

X. It shall be lawful for any Officer of Excise at any Time (but if between the Hours of Eleven at Night and Five in the Morning, then in the Presence of a Constable or other lawful Peace Officer,) to enter into the

Power to Officers of Excise to examine

Coffee, Tea, Tobacco, &c. imposition of Dealers. Premises of every Person who shall sell or deal in or who shall have taken out a Licence to sell or deal in Coffee, Tea, Cocoa Nuts, Chocolate, Tobacco, or Snuff, and to examine all Coffee, Tea, Cocoa Nuts, Chocolate, Tobacco, or Snuff, in the Premises of such Person.

Lime and Magnesia in Snuff not to exceed certain Proportions. XIX. Whereas by an Act passed in the Fifth and Sixth Years of Her Majesty's Reign, Chapter Ninety-three, Lime Water is permitted to be used in the Manufacture of *Welsh* and *Irish* Snuff, and it is expedient to limit the Quantity of Lime that may be used in such Manufacture: Be it enacted, That if any Person being a Manufacturer of, Dealer in, or Retailer of Tobacco or Snuff shall have in his Custody or Possession any Snuff in which on Examination thereof there shall be found to be any Quantity of the Oxides of Calcium and Magnesium, or of either of such Oxides exceeding by *One per Centum* the Proportion of the Quantity of such Oxides contained in the Tobacco or Tobacco Stalks or Returns of Tobacco from which such Snuff shall have been manufactured or shall be in course of Manufacture, or if any such Person shall have in his Custody or Possession any Snuff in which on Examination thereof there shall be found any Quantity of the said Oxides, or of either of them, exceeding the Proportion of Thirteen Pounds Weight of such Oxides in every Hundred Pounds Weight of such Snuff, he shall forfeit Two hundred Pounds and also the said Snuff: Provided that any Sample of Snuff Tobacco, or Tobacco Stalks or Returns of Tobacco which shall be examined for the Purpose of ascertaining the Quantity of the said Oxides contained therein shall first be dried at a Temperature of Two hundred and twelve Degrees as denoted by *Fahrenheit's* Thermometer; and for the Purposes of this Section the Term "Snuff" shall include all Snuff and all Tobacco, Tobacco Stalks and Returns of Tobacco, which shall be in course of Manufacture into Snuff.

32 & 33 VICTORIA, C. 103. s. 7.

1/8 per cent. Warehouse charge.

Scale of charges on delivery of goods for home consumption from Customs and Excise warehouse.

WHERE shall be charged upon the goods hereinafter mentioned, upon the delivery of the same for Home Consumption from any Customs or Excise warehouse, in addition to the duties of Customs or Excise payable in respect of such goods, and any other charges thereon, the rates following for every full sum of £100, and in proportion for any fractional part of £100 of the amount of such duties, namely:—

For Goods liable to Duties of Customs.

	s.	d.
In respect of Tobacco	2	6
In respect of other goods	5	0

For Goods liable to Duties of Excise.

	s.	d.
In respect of British compounded spirits	5	0

and such rates shall be deemed to be duties of Customs or Excise according as the same become payable in respect of goods delivered from a Customs or Excise warehouse.

41 VICTORIA, C. 15, SS. 3 & 25.

*[(a) Offal Snuff may be deposited and abandoned in the Queen's Warehouse.
(b) Alkaline Salts defined and limited in Snuff.]*

III. (The foregoing portion of this section imposes 4d. additional duty on import Tobacco, which additional import was repealed by 50 and 51 Vict., c. 15, s. 3, in 1887.)

AND notwithstanding the enactment by this Act of the duties and drawbacks hereby imposed and allowed instead of the duties and drawbacks imposed and allowed by the Manufactured Tobacco Act, 1863, and repeated in the Customs Tariff Act, 1876, all the enactments and provisions relating to tobacco which are contained in the said Acts and in any other Customs Acts now in force, shall, so far as the same are applicable, remain in force, except as to the amount of duties and drawbacks imposed and allowed by this Act, and the times at or from which the same are hereby made payable and allowable: Provided always, that any licensed manufacturer entitled under the Manufactured Tobacco Act, 1863, and this Act, to drawback on snuff on the exportation thereof under the provisions of the said Acts, may, if he sees fit, on deposit thereof in the Queen's warehouse at such port or ports and under and subject to such regulations as the Commissioners of Customs may approve, and on receipt of the drawback allowance thereon instead of exporting the same, abandon such snuff to the said Commissioners to be destroyed or otherwise disposed of by them.

26 & 27 Vict.
c. 7.
39 & 40 Vict.
c. 35.

Permission to abandon snuff on deposit in Queen's warehouse and receipt of drawback instead of exportation
26 & 27 Vict.
c. 7.

XXV. **W**HEREAS it is expedient to prohibit the use of certain salts in the manufacture of snuff, and to limit the amount of certain other salts which may be used in such manufacture: Be it enacted that from and after the first day of October one thousand eight hundred and seventy-eight, the first, third, and fourth sections of the Act of the fifth and sixth years of Her Majesty's reign, chapter ninety-three, shall, as respects the term "salt" and the term "alkaline salts," be construed to mean and include only the carbonates, chlorides, and sulphates of potassium and sodium, and the carbonate of ammonium.

Restriction of use of alkaline salts in the manufacture of snuff.

If, after the said first day of October, any person, being a manufacturer of, dealer in, or retailer of tobacco or snuff, shall have in his custody or possession, or shall sell, or offer for sale, any snuff which, after having been dried at a temperature of two hundred and twelve degrees as denoted by Fahrenheit's thermometer, shall be found to contain a percentage of more than twenty-six per centum of the carbonates, chlorides, and sulphates of potassium, sodium, and ammonium, he shall forfeit fifty pounds and also the said snuff; and in calculating the said percentage the salts of potassium, sodium, and ammonium of every description naturally present in the tobacco shall be included.

Customs and Inland Revenue Act, 1879.

42 & 43 VICTORIA, C. 21, s. 27.

[Manufactures of Roll Tobacco restricted to Essential Oil in flavouring and Olive Oil in spinning.]

Amendment of sections 2 and 4 of the Act 5 and 6 Vict. c. 93. as to use of oil in tobacco.

THE provision contained in the second section of the Act of the fifth and sixth years of Her Majesty's reign, chapter ninety-three, relieving any manufacturer of tobacco from liability to the penalty imposed by the first section of that Act, shall not extend to relieve him from such liability in case he shall make use of any oil in the manufacture of roll tobacco other than essential oil for the purpose of flavouring, and olive oil in the process of spinning and rolling up the tobacco.

The word "oil" in section four of the said Act shall be read as meaning olive oil and essential oil only.

Customs and Inland Revenue Act, 1881.

44 VICTORIA, C 12, s. 18.

[Goods liable to a duty of Customs or Excise may be warehoused in a Customs or Excise warehouse.]

Goods liable to a duty of customs or excise may be warehoused in a customs or excise warehouse.

(1) **S**UBJECT to such regulations as the Commissioners of Customs or the Commissioners of Inland Revenue may from time to time prescribe, goods of any description liable to a duty of customs or excise may be warehoused in any customs or excise warehouse approved by the Commissioners of Her Majesty's Treasury for the purpose.

(2.) All the powers, provisions, regulations, and penalties contained in or imposed by any Act relating to the customs and excise respectively as to the warehousing, custody, and delivery out of warehouse of goods liable to a duty of customs or excise, and as to any deficiencies therein, or allowances

thereon, shall where applicable be observed, applied, enforced, and put into execution with reference to such goods warehoused in excise and customs warehouses respectively.

The Revenue Act, 1884.

47 & 48 VICTORIA, C. 62, s. 12.

[Allows Sale of Tobacco in Railway Carriages : since extended to Omnibuses and Tram-cars by 60 & 61 Victoria, C. 24, s. 6.]

(1) **I**T shall be lawful for any railway company (including in such terms any person or persons who is or are proprietor or proprietors of a railway or of carriages used for the conveyance of passengers upon a railway) to make application to the Commissioners of Inland Revenue for the grant of a licence or licences for the dealing in and sale of tobacco and snuff by any means personal, mechanical, (z) or otherwise in any railway carriage of which such company are the proprietors.

Licences for the sale of tobacco in railway carriages

(2.) Such application shall be made upon a form to be provided by the commissioners and containing such particulars as they may prescribe.

(3.) The licence shall be granted by the Commissioner upon payment in respect of each carriage of the excise duty of five shillings and threepence and shall expire on the fifth day of July after the date thereof.

(4.) All the enactments relating to the dealing in and sale of tobacco and snuff and excise licences shall be applicable to such carriages and licences, and every carriage in respect of which a licence is granted shall be deemed to be "premises" of a dealer in and seller of tobacco within the meaning of the enactments relating to the dealing in and sale of tobacco or snuff.

(5.) If any railway company shall deal in or sell tobacco or snuff, or suffer tobacco or snuff to be dealt in or sold in any railway carriage without having in force a licence authorising the company so to do, such company shall incur a fine of fifty pounds, and if in any proceedings for the recovery of such fine any question shall arise as to the proprietorship of any railway carriage the proof of proprietorship shall lie upon the defendant.

(z) **By Board's regulations :—**

Where automatic machines for the sale of tobacco are set up at a railway station or other building by any person, a licence taken out by that person is to be regarded as covering the sale of tobacco by means of any number of machines set up by him at such place for which the licence is taken out. A licence may be granted to more than one person for the sale of tobacco at such premises.

A separate licence must be taken out for each automatic machine erected in streets or other public places. The tobacco licence of a shopkeeper does not cover the sale of tobacco from any automatic machine erected outside his shop, except the machine be under the control of the shopkeeper and the sales therefrom be for his own benefit.

Customs and Inland Revenue Act, 1887.
50 & 51 VICTORIA, C. 15, s. 4.

[*The Moisture Clause.*]

Restriction
of amount
of moisture
in tobacco

IF any manufacturer of tobacco shall have in his custody or possession any tobacco (except tobacco which must undergo some process of treatment or manufacture before it is fit for sale), or if any dealer in or retailer of tobacco shall have in his custody or possession any tobacco, and such tobacco shall in either case on being dried at a temperature of two hundred and twelve degrees as denoted by Fahrenheit's thermometer be decreased in weight by more than thirty-five per centum, he shall incur an excise penalty of fifty pounds and the tobacco shall be forfeited. (*a. 1.*)

Roll tobacco or cut tobacco in the custody or possession of a manufacturer of tobacco which is treated in the course of manufacture by baking, or hot-pressing, or stoving, shall be deemed fit for sale when the same has cooled after such treatment, and roll tobacco in such custody or possession, which is treated in the course of manufacture by pressing merely, shall be deemed fit for sale immediately upon being put in press.

The Revenue Act, 1889.

52 & 53 VICTORIA, C. 42, s. 1.

Prohibition
of importation
of certain
books, and
compressed
tobacco.

THE following goods shall from and after the passing of this Act, be included amongst the goods enumerated and described on the table of prohibitions and restrictions contained in section forty-two of the Customs Consolidation Act, 1876.

Tobacco cut and compressed by mechanical or other means.

Finance Act, 1896.

59 & 60 VICTORIA, C. 28, s. 6.

[*Amendment of Manufactured Tobacco Act 1863 (26 Victoria, C. 7).*
The undermentioned section is amended by the Finance Act, 1897.

Amendment of
26 & 27 Vict.
c. 7. as to
tobacco
manufactured
in
bond, and
drawback
on tobacco

(I.) SECTION one of the Manufactured Tobacco Act, 1863, shall be construed as if the word "cases" used therein included "packages," and the words "weighing not less than eighty pounds gross weight" were substituted for the words "containing not less than eighty pounds net weight of such tobacco," (*a. 2.*) and the words "fourteen pounds" were substituted for "thirteen pounds" and "eighty-six pounds" were substituted for "eighty-seven pounds."

(*a. 1.*) Amended by the Finance Act, 1898 to 30 per cent.

To face Page 202.

52 and 53 Vict., c. 42.

Fractions of a penny not to be charged upon excise licences.

Expiration of tobacco licences taken out by retailers of intoxicating liquors.

22.—In the case of payment by, or repayment to, any person in respect of duty upon the excise licence no fractional part of a penny shall be charged and paid or repaid.

23.—(1) Where any person carries on the trade of a dealer in or seller of tobacco in the same house or premises in which he also carries on the trade of a retailer of spirits, wine, beer or sweets, the licence granted to him for the sale of tobacco shall expire on the day on which the licence granted to him for the sale of spirits, wine, beer or sweets by law expires.

(2) Where by reason of this section a licence for the sale of tobacco expires before the date at which it would otherwise have expired, a proportionate part of the duty shall be allowed.

NOTE.—By 43 & 44 Vict. C. 20, s. 45. A Packet Boat Licence includes sale of tobacco.

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(2.) The limitations in respect of inorganic matter and sand governing the payment of drawback under the said section may be relaxed by the Commissioners of Customs where, in their opinion, having regard to the character of the tobacco tendered for drawback, there has been no artificial increase of inorganic matter or sand during the process of manufacture.


(3.) The drawback payable under section one of the same Act on the exportation or deposit of tobacco shall be also allowed in respect of snuff deposited by a licensed manufacturer in a bonded warehouse approved by the Commissioners of Customs for the purpose of being either converted into sheep-wash, hops, powder, or other similar compounds for exportation under bond, or of being mixed with such substance or combination of substances as the Commissioners of Customs may prescribe, so as to render the snuff no longer capable of being used as such, or as tobacco in any manner, and snuff so denatured shall be exempt from duty.

(4.) The prohibition contained in section forty-two of the Customs Consolidation Act, 1876, on the importation of snuff work, tobacco stalks, whether manufactured or not, and tobacco stalk flour, may be removed or modified by special permission of the Commissioners of Customs.

Finance Act, 1897.

60 & 61 VICTORIA, C. 24, ss. 3 & 6.

[(a) *Amendment of Manufactured Tobacco Act 1863 and Finance Act 1896.*
(b) *Sale of Tobacco permitted in omnibuses and tram cars.*]

III.  HE cases or packages of tobacco for the purpose of drawback under section one of the Manufactured Tobacco Act, 1863, as amended by section six of the Finance Act, 1896, and the packages of tobacco for the purpose of exportation or removal under section ninety-five of the Customs Consolidation Act, 1876, shall weigh not less than eighty pounds gross weight or such less weight as the Commissioners of Customs may permit; and accordingly—

Packages of tobacco for the purpose of drawback, exportation or removal.

(a) the words "weighing not less than eighty pounds gross weight or such less weight as the Commissioners of Customs may permit" shall be substituted for the words "containing not less than eighty pounds net weight of such tobacco" in section one of the Manufactured Tobacco Act, 1863, instead of the words substituted by section six of the Finance Act, 1896; and

26 & 27 Vict
c. 7.
59 & 60 Vict
c. 28.

(a. 2.) Amended by the succeeding Finance Act, 1897, *post*.

- 39 & 40 Vict.
c. 36.
- (b) the words “ (not being less in any case, if the goods to be exported or to be removed to another warehouse, than is required by law on the importation of such goods) ” in section ninety-five of the Customs Consolidation Act, 1876, shall not apply to tobacco; and
- (c) section six of the Finance Act, 1896, from “ and the words ‘ weighing ’ ” down to “ such tobacco ” shall be repealed.

Sale of tobacco in omnibuses and tramway cars.
47 & 48 Vict.
c. 62.

VI (1.) **SECTION** twelve of the Revenue Act, 1884 (which relates to the sale of tobacco in railway carriages under the licence of the Commissioners of Inland Revenue), shall apply in the case of omnibuses, tramway cars, and tramway carriages, as it applies in the case of railway carriages, and shall apply to the proprietors of any such omnibuses, tramway cars, or tramway carriages, as it applies to the proprietors of railway carriages or to a railway company.

52 & 53 Vict.
c. 14.
32 & 33 Vict.
c. 115.

(2) The expression “ omnibus ” in this section has the same meaning as in the Town Police Clauses Act, 1889, and includes a “ stage carriage ” within the meaning of the Metropolitan Public Carriage Act, 1869.

FINANCE ACT, 1898.

- (a) Reducing import duties on Tobacco except Cigars.
(b) Altering the moisture limit to 30 per cent.

PART I.

Duties and drawback on tobacco.

1.—(1.) **IN** lieu of the duties of Customs now payable on tobacco, there shall, on and after the *sixteenth day of May*, one thousand eight hundred and ninety-eight, be charged, levied, and paid upon tobacco imported into Great Britain or Ireland, the duties following (that is to say):—

Tobacco, manufactured, viz. :—	£	s.	d.
Cigars	the lb.	0	5 0
Cavendish or Negrohead	the lb.	0	3 10
Cavendish or Negrohead, manufactured in bond	the lb.	0	3 5
Other manufactured tobacco	the lb.	0	3 5
Snuff containing more than 13 lbs. of moisture in every 100 lbs. weight thereof	the lb.	0	3 2
Snuff not containing more than 13 lbs. of moisture in every 100 lbs. weight thereof	the lb.	0	3 10
Tobacco, unmanufactured, viz. :—			
Containing 10 lbs. or more of moisture in every 100 lbs. weight thereof	the lb.	0	2 8

Containing less than 10 lbs. of moisture in every
 100 lbs. weight thereof - - - the lb. 0 3 0

(2) The drawback allowed under section one of the Manufactured Tobacco Act, 1863, as extended by any subsequent Act, on tobacco exported from Great Britain or Ireland, or deposited in a bonded or Queen's warehouse, shall, on and after the *sixteenth day of May, one thousand eight hundred and ninety-eight*, be allowed at the rate of *two shillings and ninepence* upon every pound weight instead of three shillings and threepence as provided in the said section. ^{26 & 27 Vic c. 7.}

2. In section four of the Customs and Inland Revenue Act, 1887 (which restricts the amount of moisture in tobacco), "*thirty per centum*" shall be substituted for "*thirty-five per centum.*" ^{Amendment of 50 & 51 Vict. c. 15 s. 4.}

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Daily Telegraph, Nov. 3, 1896.

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The
Moisture Clause

(Revised)

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from

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The Moisture Clause.

BY the Act of 50 and 51 Vict., c. 15, s. 4, as amended by the Finance Act of 61 and 62 Vict., c. 10, s. 2, it is enacted that

“If any manufacturer of tobacco shall have in his custody or possession any tobacco (except tobacco which must undergo some process of treatment or manufacture before it is fit for sale), or if any dealer in or retailer of tobacco shall have in his custody or possession any tobacco, and such tobacco shall in either case on being dried at a temperature of 212° as denoted by Fahrenheit’s thermometer be decreased in weight by more than thirty per cent., he shall incur an excise penalty of £50 and the tobacco shall be forfeited.

Roll tobacco or cut tobacco in the custody or possession of a manufacturer of tobacco, which is treated in the course of manufacture by baking, or hot-pressing, or stoving, shall be deemed fit for sale when the same has cooled after such treatment, and roll tobacco in such custody or possession, which is treated in the course of manufacture by pressing merely, shall be deemed fit for sale immediately upon being put in press.”

The institution and enforcement of this Moisture Clause constitute one of the most efficient checks upon the operations of tobacco manufacturers. It detects the adulterator, protects the honest trader, benefits the consumer, and at the same time increases the revenue.

Important as these results are, they, nevertheless, depend entirely upon the manner in which the Clause is administered. A perfunctory discharge of his duty by the officer is a sure means of defeating the intention of the Act, and sampling under such circumstances becomes a mere waste of time and energy. In order to carry out effectually the intention of this Moisture Clause two kinds of samples are to be taken, viz., General and Special.

General Samples.

One or more to be taken in each week from each manufacturer by the proper officer. From large factories, two or three samples, at least, of various kinds should be forwarded. As soon as taken, wrap up in half-sheet of lead foil and place in the envelope provided for General Samples (No. 75). Besides being a check, the General Sample is useful in corroborating the "Special," should the latter be subsequently asked for. Tobacco which is obviously dry ought not to be sampled.

It not unfrequently happens that General Samples are received at the laboratory considerably under the 1 oz. weight required by the Instructions, and in these instances the quantity sent is insufficient in the event of corroborative experiments being desirable.

Special Samples.

To be taken always in the presence of the trader or his representative. More care is required here than in taking a "General." The tobacco should be taken from two or three different parts inside the cob or coil, and immediately enclosed in a whole sheet of lead foil and placed inside the proper envelope, (⁷⁵), closed and sealed at *both ends* * in the presence of the trader; 2 ozs. weight is the quantity required to be taken.

Samples of Roll, whether General or Special, should not consist of too many short pieces, for by this means there are so many the more surfaces for escape of moisture.

Advising.

- (a) GENERAL.—The names of all the traders sampled should be entered alphabetically on the same form.
- (b) SPECIAL.—Here a separate form is required for each trader, but any number of special samples from the *same* trader may be entered on one

* The Instructions state that the sample is to be sealed at the time with a device which can, if necessary, be identified in Court. It may be well to point out that the impression on the wax of the end of a lead pencil or key, or that of a sixpence or other current coin of the realm is scarcely sufficiently distinctive to be identified in a Court of Law.

form. This practice is requisite in order to avoid any possible confusion in the event of legal proceedings being subsequently taken.

The advice should always be enclosed in the same postal envelope as the sample, but not in the envelope No. 75 or 75¹ containing the sample. In the case of a "Special," in addition to sealing the sample as described above, the postal envelope should be sealed also and endorsed with the word "Special."

In forwarding any sample of tobacco to the laboratory, it is advisable not to write the words "Tobacco Samples" on the postal envelope, as many letters so marked have not reached the laboratory, with the result that explanations have been requested and additional samples called for.

Samples should be sent without delay by *letter* post, addressed to The Principal Chemist, Government Laboratory, Clement's Inn Passage, London, W.C. There is always a certain small loss due to evaporation during transit, and should the transmission be delayed this loss of moisture is proportionately increased.

Supervisor's Duties.

For the purpose of checking and controlling the sampling of tobacco the Supervisor is required by General Order ⁹₁₈₉₈ at least once a month, either

- (a) To take samples personally, or
- (b) Be present at the time of sampling with the officer appointed and to countersign both the sample envelope and advice form.

By General Order ¹⁴₁₈₉₉, Supervisors in collections having a chemical station are to comply with the regulation enjoined in General Order ⁹₁₈₉₈, so that London is the only place where the Supervisor is excused this duty, the sampling there being undertaken directly by the Laboratory authorities.

The Supervisor is also required to see that the sampling of tobacco is effectively carried out, and for his guidance he receives the results of the Laboratory analyses of the tobacco samples sent by the officers. This informa-

tion is of a confidential character and is not to be divulged to the manufacturers without the special sanction of the Board, because if manufacturers desire to work close up to the legal limit they should do so entirely on their own responsibility.

Survey Notes, &c.

The following are rough indications of excessive moisture :—

- (a) ROLL.—It will be soft, cut “cheesey,” and, on pressing the cut ends, it will “bleed.” The liquid pressed out may be either oil or water, or both, but, if at all profuse, it would be advisable to take a “Special” sample. That portion of the third coil (counting the external as the first) lying about half way between the top and bottom of the roll is frequently one of the wettest and can be taken without unduly disfiguring the coil.
- (b) CUT TOBACCO (Shag, Common Mixtures, Cut Cavendish).—Observe if it feels abnormally damp. Virginia and similar Shags often feel excessively moist though carrying, perhaps, less than 30 per cent. of water. The reason of this is that they contain a great deal more natural gum than Java and the other common tobaccos. To distinguish between them, squeeze an ounce or so in the hand; on releasing the pressure, the gummy tobacco will remain more or less compressed, whereas the common wet tobacco “springs” back to nearly its former size. Gummy tobacco, too, is a better quality and rarely possesses that unpleasantly strong smell inherent in the cheaper article.

If from these indications there is reason to think the finished tobacco contains more than the legal amount of moisture, a Special Sample should be taken instead of a General Sample.

On arrival at the laboratory, the sample is registered, and a portion weighed out. In the case of a “Special,” the experiment is conducted in duplicate. In each case

the remainder is returned to the lead foil, and retained for future reference or experiments, if required. All roll tobacco is cut into thin sections before being dried. The tobacco is placed in tared pans and dried for 18 hours at the temperature required by the Act, viz., 212°F. At the expiration of this time the samples are taken out, cooled, and weighed, and the loss of weight estimated (as a percentage). It sometimes happens that manufacturers fail to obtain results concordant with those of the laboratory, notwithstanding that portions similar to the official sample are experimented upon. Some of these discrepancies may be attributed to insufficient drying, faulty water bath, quantity operated upon being too small, or, in the case of roll, not having been cut into thin sections. An excellent plan is to perform important experiments in duplicate and compare results. One of the causes alluded to—viz., insufficient drying—was mentioned to the trade by the former Principal of the laboratory, Dr. Bell, C.B., F.R.S., and in his second memorandum he remarks :—

“ That he found some tobacco manufacturers were using a water bath which did not give a drying temperature much above 190°F., and in such cases a period of 18 to 20 hours for drying the tobacco was necessary.”

It has been urged by some manufacturers that the act of drying for so long a time as 18 hours causes certain constituents of the tobacco to volatilise in addition to the moisture, and that, therefore, drying for so long a time operates unfairly to them. It is quite true that very small quantities of other matters beside water are driven off in the drying process. The consideration of this fact was allowed for and carefully borne in mind in the drafting of this Moisture Clause. It will be noticed that such words as “water” and “moisture” do not appear in the Act. Reference is made to a “decrease in weight” thus :—

“ and if such tobacco shall in either case, on being dried at a temperature of 212°, as denoted by Fahrenheit’s thermometer, be decreased in weight by more than 30 per centum, he shall incur a penalty of £50,” etc.

In cases where manufacturers take out the retail licence, both the factory and shop, but especially the

former, should be visited, and the different kinds of finished tobacco examined. On no account should the trader be allowed to act as guide in selecting the kinds to be sampled, nor should he be permitted to assist therein. The wettest and cheapest varieties should be chosen, and in the event of the trader urging that such tobacco is not ready for sale, or objecting to this method of sampling, his attention should be courteously directed to the provisions of the Act. To contest the statement of cut tobacco not being ready for sale, or, in other words, not sufficiently cooled, a good plan is to place a thermometer in the cob and compare its temperature with that of the atmosphere. It may at first sight appear unfair to select the wettest portions for sampling, but it is not so. The Act refers to "any tobacco," and, therefore, it cannot be satisfactory, from a revenue point of view, to take a sample of the exterior portion, which has been exposed to the air and become consequently drier, and mix it with a sample of the interior portion. As it is within the discretion of the manufacturer to send any portion of his tobacco into consumption first, it is justifiable and desirable to take a sample of the interior.

Complaints on the part of some manufacturers have been, and are still, made, as to the unfairness in the method of sampling. It has been alleged that the moisture in the imported hogshead will differ to the extent of 5 per cent. and more in various parts, and that in the case of roll, the difference between various "laps" will exceed 2 and 3 per cent. One portion of roll tobacco may contain an excess of moisture, whilst the coil itself may be within the statutory limit. Consequently, with these difficulties to confront, it is urged that the selection of the wettest portion is grossly unfair, and that an average sample should be taken. Whilst admitting these difficulties and sympathising with the manufacturer in the same, it may be well to point out the impracticability, or, rather, the impossibility, of deciding as to the proportion of tobacco to take from each part of the cob or coil in order to secure a fair or an average sample.

The opinion of the Chancellor of the Exchequer on this

question of taking an average sample may prove interesting and instructive :—

“The principle on which the Excise Authorities will act in carrying out the Moisture Clause in the new Inland Revenue Bill is that no purchaser shall be liable to buy tobacco containing more than 35 per cent of water. The question of the hon. member seems to suggest that an average should be struck, and that it should be sufficient that a roll taken as a whole should contain no more than 35 per cent. of water, though particular parts of it, such as the inner coils, might contain more. I think that would be a very unsatisfactory arrangement for purchasers who happen to be supplied from the inner coils. The hon. member must recollect that 35 per cent. moisture is a maximum. It is the extreme limit of moisture, not the ideal amount. If, in order to ensure that no portion of his tobacco should contain more than 35 per cent., a manufacturer is obliged to make some of it so as to contain somewhat less, that surely gives him no legitimate ground for complaint.”*

In proposing the alteration of the moisture limit from 35 to 30 per cent. on Budget Night, 21st April, 1898, the Chancellor of the Exchequer said :—

“The natural amount of moisture in tobacco is 14 per cent., but in former days that used to be enormously increased, and it used to be said that it took three-pennyworth of matches to consume three-pennyworth of tobacco. I hope we have improved things since that time. The present legal limit of moisture is 35 per cent., but only the other day I saw a trade circular in which retailers were cautioned not to buy too much at a time of one kind of cheap tobacco because it would lose by evaporation as much as 3d. a pound in a single day of ordinary temperature. Therefore, I am bound to say that, in justice to the consumer, there is reason for alteration in the legal limit of moisture. I propose that the limit should be reduced to 30 per cent., and, in my belief, if that be done the consumer of all classes of tobacco will get the full benefit of this reduction of duty. He will also in all likelihood obtain a drier tobacco than he does now for his money. A drier tobacco is more quickly consumed, so that I see future prospects of advantage to the Exchequer.”

It may be pointed out that an increase of one per cent. of moisture in the shag and roll will still enable a manufacturer to undersell to the extent of $\frac{1}{2}$ d. per lb., as

* House of Commons, 27th June, 1887.

was formerly the case with the limit of 35 per cent. This is shown thus:—Taking the moisture in imported leaf at 14 per cent. (86 per cent. dry tobacco) the duty value of 1lb. of tobacco containing 30 per cent. moisture (70 parts dry tobacco) is:—3s. x 70

$$\frac{\quad}{86} = 2s. 5\frac{3}{10}$$

But containing 31 per cent. moisture, the duty value becomes:—3s. x 69

$$\frac{\quad}{86} = 2s. 4\frac{8}{10}d, \text{ showing a difference of } \frac{5}{10} = \frac{1}{2}d.$$

Dealers' Samples.

In conformity with the regulations, the practice of sampling a dealer's stock, except in special cases, is not to be undertaken by the officer without first obtaining permission from the Supervisor or other superior officer, and only when there is good reason to believe that excessive moisture is present in the tobacco retailed.

In such cases a "Special" should always be taken. If a "General" be forwarded instead, and this latter sample be found to contain an excess of water, it is almost invariably found to be impossible to take a "Special" of the same consignment of tobacco, owing to its having been sold in the meantime.

After the sample has been taken, the manufacturer's name should always be asked for, and stated on the advice form. Should the dealer's sample be found to contain more than 30 per cent. of water, the officer surveying the manufactory from which the tobacco was supplied is usually directed to take a "Special" of the same description of tobacco as that in question. The explanation of the dealer is obtained by the Supervisor, and also that of the manufacturer, if required, and forwarded to the laboratory. Here the statements adduced receive careful consideration, and a decision is arrived at accordingly. In most cases the manufacturer bears the responsibility and the dealer receives a salutary warning.

The result of an analysis of a dealer's sample is often a revelation to the officer surveying the manufactory, showing the former the kinds of tobacco to which he should pay most attention.

There is reason to believe that the addition of water by dealers is of rare occurrence. In most cases the manufacturer takes care to remove the temptation by "moistening it up to the hilt" before its delivery.

Sufficient time has now elapsed to show that the operation of this Moisture Clause has successfully achieved its well-meant purpose. By controlling the sluices it has regulated the flow and prevented the drowning of the "weed," a result not attained without great vigilance, firmness, and judgment on the part of the inspecting officers.

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FINANCE ACT, 1900.

63 VICT., c. 7.

2.—(1.) In addition to the duties of Customs payable on tobacco imported into Great Britain or Ireland there shall, as from the 6th March, 1900, until 1st August, 1901, be charged, levied, and paid, the following duties (that is to say) :—

Tobacco, manufactured, viz. :	£	s.	d.
Cigars - - - - the lb.	0	0	6
Cavendish or Negrohead the lb.	0	0	6
Cavendish or Negrohead, manu- factured in bond - - - the lb.	0	0	5
Other manufactured tobacco the lb.	0	0	5
Snuff containing more than 13lbs. of moisture in every 100lbs. weight thereof - - - the lb.	0	0	5
Snuff, not containing more than 13lbs of moisture in every 100 lbs, weight thereof - the lb.	0	0	6
Tobacco, unmanufactured, viz. :—			
Containing 10lbs. or more of moisture in every 100lbs. weight thereof - - - - the lb.	0	0	4
Containing less than 10lbs of mois- ture in every 100lbs. weight thereof - - - - the lb.	0	0	4

(2.) Drawback allowed under s. 1 of the manufactured Tobacco Act, 1863, as extended by any subsequent Act, on Tobacco exported from Great Britain or Ireland, or deposited in a bonded or Queen's warehouse shall, as from 6th May, 1900, until 1st October, 1901, be allowed at the rate of 3/1 upon every pound weight.

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