CHAPTER 10.

An Act to repeal the Law which prohibits the Growing of Tobacco in Scotland. [1st August 1908.]

WHEREAS it is of the greatest importance that every attention and encouragement should be given to the produce and manufactures of Scotland:

22 Geo. 3. c. 73.

And whereas by virtue of the Tobacco Act, 1782, the cultivation of tobacco within the kingdom of Scotland, and the exportation of the same from thence, is prohibited:

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, as follows:

Acts prohibiting growth of tobacco in Scotland to be repealed when an excise duty is imposed.

1.—(1) As from a date to be fixed by His Majesty by Order in Council as soon as Parliament has made provision for an excise duty on tobacco produced in Scotland, the Tobacco Act, 1782, and any other Act, so far as it prohibits or restrains the setting, planting, or improving to grow, making, or curing tobacco, either in seed, plant, or otherwise, in the kingdom of Scotland, shall be, and the same is, hereby repealed and made void.

(2) The Commissioners of Inland Revenue may make regulations prohibiting the growth or cultivation of tobacco in Scotland and the manufacture or preparation of tobacco grown in Scotland except by persons holding a licence, and on land or premises approved by the Commissioners for the purpose, and for fixing the date of the expiration of a licence, and also for regulating such growth, cultivation, manufacture, or preparation, with a view to securing and collecting any excise duty for the time being payable in respect of tobacco, and for applying thereto any provision of the law relating to excise, or of the Manufactured Tobacco Act, 1863, or any Act amending the same, and, if any person acts in contravention of or fails to comply with any of those regulations, the article in respect of which the offence is committed shall be forfeited, and the person committing the offence shall be liable in respect of each offence to an excise penalty of fifty pounds.

26 & 27 Vict. c. 7.

Power to authorise growth of tobacco for experimental purposes.

2. Notwithstanding anything in any Act, the Commissioners of Inland Revenue may permit any persons to grow tobacco in Scotland for experimental purposes only, subject to any special regulations and conditions they think fit, and subject to any allowance in respect of any duty for the time being payable as may be sanctioned by the Treasury.

Short title.

3. This Act may be cited as the Tobacco Growing (Scotland) Act, 1908.