No. 30 OF 1927.

A.D. 1927. 30 of 1927.

TO AMEND THE TOBACCO TAX LAW, 29 SAFER, 1292.

RONALD STORRS.] [*December* 30, 1927.

BE it enacted :—

Short title.

**1.** This Law may be cited as the Tobacco Tax (Amendment) Law, 1927, and shall be read as one with the Tobacco Tax Law, 29 Safer, 1292, (hereinafter referred to as the Principal Law), and the Principal Law and this Law may together be cited as the Tobacco Tax Laws, 29 Safer, 1292 and 1927.

Repeal of the Tobacco Tax Law, 29 Safer, 1292, section 1, and substitution of new section.

**2.** The Principal Law, section 1, is hereby repealed and in place thereof the following section shall have effect :—

1. (1) Every person planting, growing or cultivating tobacco on any area of immovable property of any category shall, within ten days from the date of the completion of the planting of any plot of land, notify in writing the Principal Officer of Customs and Excise of the District that he has so planted such tobacco, and such notification shall contain the name, surname, occupation and place of residence of such person, and shall further contain the extent, boundaries, locality and place of each plot on which he has planted tobacco.

(2) On receipt of such notification the Principal Officer of Customs and Excise shall issue to the applicant a written acknowledgment of such notification : Provided that the applicant shall produce such form of acknowledgment when called upon so to do at any time by any officer of Customs and Excise.

(3) No charge or fee shall be taken for the issue of such form of acknowledgment.

(4) No person shall plant, grow or cultivate tobacco on any one plot of less than half a donum in area.

(5) Any person who acts in contravention of any of the provisions of this section shall be guilty of an offence and shall be liable on conviction to a fine not exceeding twenty pounds without prejudice to any other penalty to which he may be liable. Provided no person shall be punished twice for the same offence.

(6) The expression " Principal Officer of Customs and Excise of the District " in this section means the Principal Officer of Customs and Excise of the District in which the area on which tobacco is to be planted, grown or cultivated is situated.