

ALLIED CONTROL AUTHORITY
CONTROL COUNCIL

Law No. 26

TAX ON TOBACCO

The Control Council enacts as follows^

ARTICLE I

1. The ad valorem tax and the additional war tax on tobacco and tobacco products (Tabakwaren) are abolished and replaced by a single tax^ on the retail price of tobacco and tobacco products.
2. The specific tax on led-f tobacco for cigarettes is retained.

ARTICLE II

Tax rates onf the items specified below shall be as follows':

1. Cigarettes:
 - a) where the retail price is 20 pfgs. each, or less, 80 % of the retail price;
 - b) where the retail price is greater than 20 pfgs. each, 90 % of the retail price.
2. Cigars: 90 % of the retail price.
3. Pipe tobacco: §
 - a) Rough-cut, 80 % of the retail price;
 - b) Fine-cut, 90 % of the retail price.
- 4. Leaf tobacco used in the manufacture of cigarettes: 850 RM 100 kg.
5. Cigarette paper: 10 RM per 1000 sheets.
6. Tobacco substitutes: 700 RM per 100 kg.
7. Snuff and chewing tobacco: 70 % of the retail price.
8. Tobacco growers owning a cultivated area of not more than 50 sq. meters and not paying a tax on the weight of tobacco grown and having more than 15 bushes planted shall pay taxes in accordance with thyc following rates:

from 16 to 50bushes	12 RM per annum,
from 51 to 100bushes:	24 RM per annûm;
from 101 to 150bushes	36 RM annum,
from 151 to 200bushes	48 RM per annum..