

						lb.	Dollars.
Maryland and Ohio export—							
New Zealand	..	..	..	..	..	..	..
United Kingdom	..	..	..	..	..	88,739	39,094
Irish Free State	..	..	..	..	..	1,750	900
South Africa	..	..	..	..	..	..	..
Australia	..	..	..	..	..	..	..
Total to all countries	..	..	..	..	..	10,947,216	2,069,126
Green River—							
New Zealand	..	..	..	..	..	..	..
United Kingdom	..	..	..	..	..	2,401,465	679,291
Irish Free State	..	..	..	..	..	444,311	60,219
South Africa	..	..	..	..	..	11,564	2,071
Australia	..	..	..	..	..	..	..
Total to all countries	..	..	..	..	..	8,367,724	1,368,053
One-sucker leaf tobacco—							
New Zealand	..	..	..	..	..	..	..
United Kingdom	..	..	..	..	..	..	..
Irish Free State	..	..	..	..	..	..	..
South Africa	..	..	..	..	..	..	..
Australia	..	..	..	..	..	..	..
Total to all countries	..	..	..	..	..	3,227,424	539,183
Black fat, water baler, and Dark African—							
New Zealand	..	..	..	..	..	..	..
United Kingdom	..	..	..	..	..	12,118	2,899
Irish Free State	..	..	..	..	..	..	..
South Africa	..	..	..	..	..	..	..
Australia	..	..	..	..	..	..	..
Total to all countries	..	..	..	..	..	1,500,139	286,885
Cigar leaf—							
New Zealand	..	..	..	..	..	..	..
United Kingdom	..	..	..	..	..	6,222	3,672
Irish Free State	..	..	..	..	..	..	..
South Africa	..	..	..	..	..	..	..
Australia	..	..	..	..	..	28,761	3,838
Total to all countries	..	..	..	..	..	662,008	574,125
Other leaf tobacco—							
New Zealand	..	..	..	..	..	30,685	1,500
United Kingdom	..	..	..	..	..	219,080	73,152
Irish Free State	..	..	..	..	..	1,573	800
South Africa	..	..	..	..	..	..	..
Australia	..	..	..	..	..	4,934	1,100
Total to all countries	..	..	..	..	..	6,556,475	2,060,809

Taking the highest class of leaf—bright flue-cured—it will be observed that, while the average price to “all countries” was 30 cents, that to New Zealand was 50 cents, or 15 cents higher than the average price to Australia.

Tobacco is imported into the Dominion under the several items—

78. Tobacco, fine cut, suitable for the manufacture of cigarettes.

79. Tobacco, cut, n.e.i.

80. Tobacco n.e.i., including the weight of every label, tag, or other attachment.

81. Tobacco, unmanufactured, entered to be manufactured in New Zealand in any licensed tobacco-factory, for manufacturing purposes only, into tobacco, cigars, cigarettes, or snuff.

82. Tobacco for sheep-wash, or for insecticide, after being rendered unfit for human consumption to the satisfaction of the Minister.

The relative definitions in section 2 of the Tobacco Act, 1908, are as follows:—

“‘Manufacture,’ ‘manufacturing,’ or ‘manufactured’ includes the processes of cutting, pressing, grinding, crushing, or rubbing any raw or leaf tobacco, or otherwise preparing raw or leaf tobacco or manufactured or partially manufactured tobacco, and of making cigarettes by machinery, whether from duty-paid or from non-duty-paid tobacco, and of putting up for use or consumption in any way any scraps, waste, clippings, stems, or deposits of tobacco resulting from any process of handling tobacco.” The concluding paragraph of this definition as amended by the Finance Act (No. 2), 1921, reads: “but does not include the making by hand outside a bonded tobacco-factory of cigarettes made from duty-paid fine-cut tobacco suitable for the manufacture of cigarettes.”

“‘Manufactured tobacco’ means tobacco that has been manufactured or prepared by any means or in any shape for smoking or for any other purpose.

“‘Raw tobacco’ means unmanufactured tobacco or the leaves and stems of the tobacco-plant before they have passed through any process of manufacture.

“‘Tobacco’ includes cigars, snuff, and cigarettes.”

From the evidence it is proved that tobacco-leaf has been imported into New Zealand with the midrib removed. In other words, it has been brought into the country in strips, and not as “the leaves and stems of the tobacco-plant before they have passed through any process of manufacture.”

Messrs. W. D. and H. O. Wills (N.Z.), Ltd., on this point say:—

“As to the position of strips with reference to Customs duty, no distinction has ever been made on this point in New Zealand. In our opinion, and, we believe, also in the opinion of the Customs authorities, strips and blended leaf cannot be regarded as manufactured tobacco, and have never been thus regarded in any country so far as we are aware. The proportion of strips imported is falling as is shown by the following figures:—

		Strips.	Leaf.
		Per Cent.	Per Cent.
Twelve months ending September, 1929	.. ..	78·8	21·2
Eleven months ending August, 1930	.. ..	41·5	58·5”