

VOL. IX., NO. 5, MAY, 1904.

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The Cigarette World AND TOBACCO NEWS.

MAY 15th, 1904.

All Communications to be addressed to Offices of "Cigarette World," 2, Ellison Road, Barnes, S.W.

The Editors will be pleased to consider any articles which may be submitted on subjects of interest to the Trade. Prompt payment will be made for those accepted. MSS. must be clearly written on one side of the paper only, and stamps should be enclosed for their return in case of rejection.

A SURPRISE PACKET.



HERE were some who cherished hopes that in these "piping days of peace" Mr. Austen Chamberlain would have removed that extra fourpence, which was put on towards meeting war expenses. The great majority thought that things would remain as before, but no one, we venture to think, imagined that there would be any increase of duty; and even had anyone thought so in a moment of depression, it would never have occurred to him that the increase of duty would be levied solely on "stripped tobacco," under the pretence of providing increased employment. When Dr. Johnson was asked by a lady how he came to make a glaring error in his dictionary, the great lexicographer calmly replied, "Ignorance, madam, pure ignorance." And this is the only possible excuse which the Chancellor of the Exchequer can put forward. Seventy-seven per cent. of the tobacco which comes over here is "stripped." The operation of "stripping" does

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45, MINORIES, LONDON, E.

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not, of course, require highly trained workmen, and it is in America chiefly performed by negro labour at a very low wage. It is, indeed, difficult even to get negroes to do the work for the pittance they are paid, and the method adopted is to ship the negroes in batches to the districts where labour is required. Once they begin the work they are incessantly watched by overseers lest they should be persuaded by rival employers to leave their employment in order to secure a trifle more money. These overseers being of the opinion that "Liberty's a kind of thing that don't agree with niggers," persuade their employees in a thoroughly effectual manner—with six-chambered revolvers. If the "stripping" were done in this country women and boys would be employed to do it, and probably 10s. a week would be the maximum wages earned. It is therefore ludicrous to justify the increased duty on the plea of providing employment. There is one gentleman, however, who must be thoroughly well satisfied with the increase; we mean Mr. Thomas Gallaher. Mr. Gallaher is the only tobacco manufacturer on Mr. Chamberlain's Tariff Commission, and is also the largest manufacturer of roll tobacco in the world. Roll tobacco is made of course from "unstripped" tobacco, and is therefore unaffected. We simply state the facts, and our only observation is that Mr. Gallaher is a very lucky man.'

We publish elsewhere a full report of the debate in Parliament and the attacks made by Radical members. No one can suggest for a moment that information was given to Mr. Gallaher, and that gentleman has at once indignantly repudiated any such notion; we do not, of course, make any imputation whatever on Mr. Gallaher, but it is regrettable that other tobacco manufacturers were not also on the Tariff Commission. Had this been the case there would have been no possibility of the unpleasant suggestions which were made. This, however, is only one of the evil results of the appointment of a Commission which has no authority behind it, and whose conclusions can therefore have no possible weight.

The attitude of the retailers, though it has hardly surprised, has, we confess, disappointed us. The heavens rang with the noise of their lamentations; they indulged in an angry scream of remonstrance to the Press, and with one consent declared that the trade was ruined, and the only resource left to them the workhouse. Their conduct has been not only undignified, but unreasonable. What in the world is the use of making such an outcry? They have the remedy in their own hands; let them at once advance prices, and make the consumer pay, as he ought, the extra duty levied. Retailers foolishly paid out of their own pockets the extra duty levied during the war, on the cheaper tobaccos at least, and this they did simply because they lacked cohesion. Are they now going to pay the present extra 3d.? If so, they deserve no sympathy whatever. The grocers acted in a very different way. Without a moment's delay they clapped 2d. a pound on the tea, and the public have not complained. The suggestions made at the various meetings are far from creditable to the common sense of the trade. On the

one hand it is proposed that Mr. Chamberlain be asked to put the 3d. a pound on all tobacco, though how that would benefit anyone is not explained; on the other, an increased tax on foreign cigars and cigarettes is asked for, when it is quite obvious that the required amount could not be so raised. As the Chancellor explained, what he wants is money, and he will make certain of getting it. There is absolutely only one course to be adopted, and that is for the trade to come to an agreement, and at once raise the price sufficiently to recoup themselves for the 4d. put on in war time and the 3d. now added. This can very easily be done by raising the price of all threepenny tobaccos to 3½d. Why should the retailer work for nothing, and why should not the man who smokes the tobacco pay the tax on it? For some time past the working man has been practically supplied with tobacco at cost price; the present is an excellent opportunity for making him pay what will give the seller a living wage. If he grumbles, then let him grumble at the Government; he has a vote, and can make them feel his resentment in a very practical way, but he cannot expect other people to work like slaves, for longer hours, and often under worse conditions than he would put up with, in order that he may get his tobacco cheap. If all this does not convince the retailer of the absolute necessity of supporting trade organisation, then nothing will. Those trades that are best organised are least often attacked, on the principle that "A strong man armed keepeth his goods in peace." Let the trade remember the story of the Scotchman who gave a graphic description of very unpleasant sleeping quarters he had once experienced. "Man," said he, "if the fleas had only been unanimous they would have fairly pulled me out of the bed." The moral is obvious, and we hope it will go straight home.

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As will be found reported elsewhere the Court of Appeal have unanimously affirmed the decision of the Lord Chief Justice in the case of Telford and Nelson against Ogdens Ltd. The battle between Mr. Duke and the Imperial Tobacco Co. much resembled a game of unlimited poker between two millionaires, and when the American Tobacco Co. wagered on their hand all their profits for four years and £800,000 as well, the British combine, though doubtless they suspected that the bet was mere "bluffing," were unable to "see" it, and consequently their rival raked in the pile. With a general "cutting" of prices, besides the enormous offer of a bonus, it was clear that the American Tobacco Co. must be bought up, and this was done for a very large price. So far the Yankees had the best of the deal, but naturally the Imperial did not take over their liabilities, and the astute Yankees thought they could escape from their contract through the technicalities of our company law. They have learned that it is not so easy in this country to escape from your legal obligations as they had supposed, and if the Law Lords confirm the present decision, which is next door to a certainty, the payment of £700,000, besides heavy costs, will take a good deal of the gilt off their gingerbread, and no sympathy

The French Cigarette Paper Co.,

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whatever will be extended to them, as it will be a clear case of "the biter bit." The decision was based on broad principles, and we may usefully summarise the judgment of the Master of the Rolls:—At the conclusion of the arguments the Master of the Rolls, in giving judgment, said Ogdens deemed it wise to come to terms with their enemy, and they sold their business to the Imperial Tobacco Co. Could they do so without making provision that the purchasers' company should take their liability over, unless they exposed themselves to the risk of an action for damages for breach of their part of the agreement? Ogdens had received a valuable consideration from Nelson and Telford, they had claimed the rights and fulfilled the duties that the agreement imposed on them so long as it suited their purpose to stand by the bargain. They could not wilfully do an act making it impossible any longer to carry out their obligations, and thereby cause a loss to fall on the other party, who had done, and was prepared to do, that which was his share of the bargain. In his opinion the decision of the Lord Chief Justice was perfectly right, and this appeal failed. Lord Justices Romer and Mathew gave judgment to the same effect.

The Budget Proposals.

MR. AUSTEN CHAMBERLAIN AND THE TOBACCO DUTIES.

Mr. Austen Chamberlain (Chancellor of the Exchequer) on May 5th received at the Treasury a deputation from the London Chamber of Commerce and the tobacco interests on the subject of the tobacco duties. The deputation was a large one and was stated to represent all the interests in the tobacco trade.

Mr. J. Bull, M.P., introduced the deputation.

Mr. M. Barnett (London), Chairman of the Organising Committee of the United Kingdom Tobacconists' Alliance, said they were united on the one point that, however much the new imposts affected them detrimentally, the retailers would have to bear the brunt, and that was the opinion of the whole of the retail trade throughout the country.

Mr. Parry (Liverpool), President of the United Kingdom Tobacconists' Alliance, said that the effect of this duty would be that the smaller manufacturer would be crushed out of existence and the trade would be thrown into the hands of the Imperial Tobacco Company, and there would be a monopoly which would not be of advantage to the public.

Mr. F. A. Badman (President of the Birmingham Association) having spoken, Mr. H. Taylor (London), Hon. Secretary of the United Kingdom Tobacconists' Alliance, presented petitions from Birmingham and Nottingham.

Mr. H. L. Gross (Wholesale Tobacconists' Association), Mr. F. R. Robinson (Stockport), Mr. A. H. Dexter (Nottingham), Mr. G. J. Freeman (London), Mr. H. Ledger (London), and Mr. J. Samuel (London), also spoke.

Mr. Austen Chamberlain, in reply, said that he would only acknowledge briefly their observations that day. He was not insensible to the fact that any change in duties that might at any time be proposed, whether it was a rising duty or a falling duty, necessarily involved very considerable trouble to all the interests engaged in the trade in adjusting themselves to the alteration. At the same time he thought that many of the difficulties which they had set before him

did not really arise so much from the proposals which he had made as from the particular conditions prevailing in their trade at the present time. He had been asked to adjust the new duties among the different interests concerned, but it was not for him to apportion this duty between the importers, the manufacturers, the merchants, the retailers, and the consumers. The speakers were not wholly agreed either as to what had happened in regard to duties or as to what was likely to happen now, and they were inclined to think that the burden had fallen and would fall upon the particular class to which they themselves belonged. He could not conceive that such proposals as he had made would justify anything like an all-round rise of 3d. per pound, such as some of them had said had taken place. It was to be remembered that, while he was asking for more revenue from tobacco, and for that purpose was raising certain old rates of duty, he was at the same time making considerable concessions to the trade, for which they had long asked. Those concessions did not directly affect the retailers, but the manufacturing interests, and, having regard to the extension of the moisture, to the concessions in regard to drawbacks—the exact terms of which had not yet been announced, but would appear in the Finance Bill as soon as it was printed—he thought it was obvious that the manufacturers would not be entitled to claim anything like the full increase of 3d. all round on what they were supplying. They had deprecated any attempt to raise more money from tobacco, but he was afraid he could hold out no hope in that direction. He was having to produce a Budget under difficult circumstances, with taxation already high, and yet with a large deficit to meet. He had had to have resort to the income tax, to the duty on tea, and last and not least to tobacco. There was a good deal of criticism about his not having placed upon their trade the whole of the additional taxes. (Cries of "I wish you had, Sir," and "I wish you had put on 6d.") Those were two very different things. If he put on 6d. per pound he would take 10d. out of the public. (A voice, "8d.") He denied this, and said that they meant that if he put 6d. per pound on it would mean that the public would have to pay an extra ½d. an ounce; but the pound of tobacco on which they paid duty when it was imported produced more than 16 ounces as it was sold to the public. (A voice, "Not to the retailers, Sir.") A pound of tobacco as it came in produced more than 16 ounces of manufactured tobacco as it was sold to the public, and if he put 6d. on and the public was charged an extra ½d. per ounce, it was quite clear the public would pay a great deal more than the revenue got. He left them to think to what sort of criticism he would have been subjected if he had adopted that plan, or whether his proposals would have been better received than those which he had already made. He could not hold out any hope that he could adopt the suggestion which they had made to him that he should withdraw the duty, but perhaps they would permit him to say that it was his opinion that they would find, with proper organisation in their trade, they would suffer a great deal less than they had anticipated.

The Chancellor of the Exchequer was thanked for receiving the deputation.

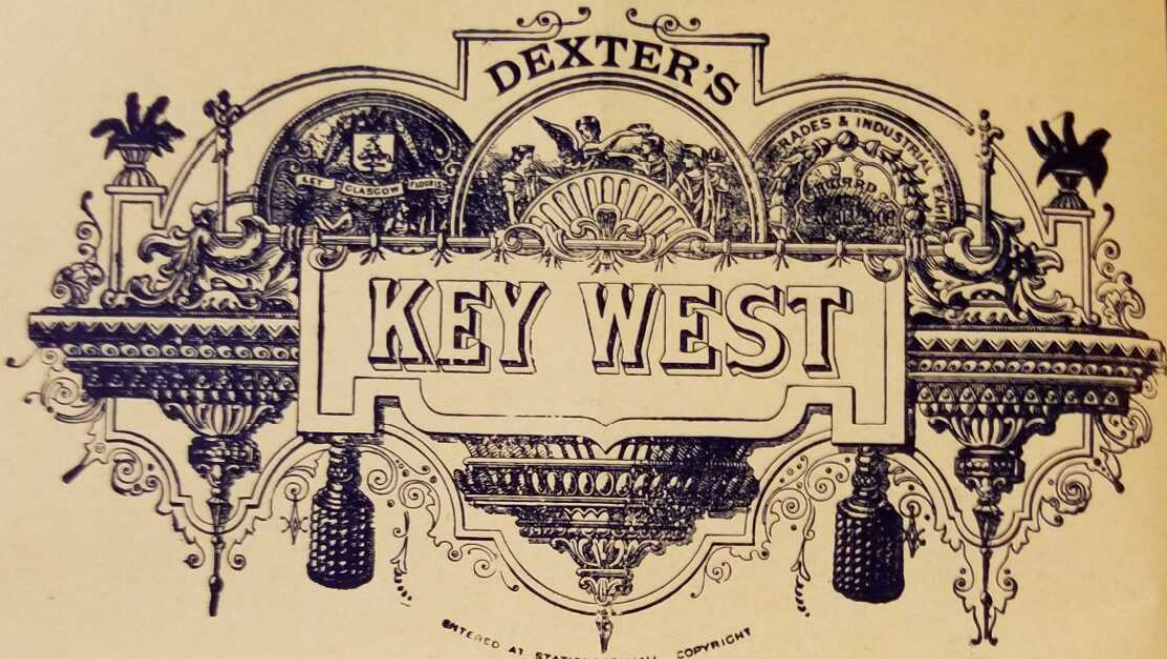
Later in the afternoon a deputation of retail tobacconists waited upon the Chancellor of the Exchequer in his private room at the House of Commons, to ask, it is understood, that the extra 3d. a pound on stripped tobacco should be taken off, as it would be borne entirely by the retail people, the manufacturers and wholesale dealers raising the prices to the extent of the extra duties. At the request of the deputation the press representatives retired, as they wished the interview to be private.

THE KIND YOU GET WITH TRADING STAMPS.

Mr. Hayseed (buying a cigar): "I hope this ain't one o' those weeds that burn out in no time at all. I want a good long smoke."

Cigar Dealer (impressively): "Mine friendt, dot cigar vill last till you vas sick of it!"

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THIS IS THE

Genuine Original 2^d. Key West,

and has the Largest Sale of any 2d. Cigar in the United Kingdom.

There are many imitations.

WHY?

Because

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2^d. KEY WEST

is a GOOD THING and a SUCCESS!

YOU WANT THE BEST? Then avoid imitations and purchase only the GENUINE BRAND.

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the Sales of which have reached Enormous Proportions.

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Trade News and Notes.

We have authority for stating that the suggestion conveyed in a contemporary that Mr. W. H. OADES and his brother, Mr. T. OADES, contemplate starting business on their own account is entirely unfounded.

BAD NEWS FOR PIPE SMOKERS.—The prosperity of the well-patronised pipe-making industry in Birmingham is being threatened by a famine in amber, brought about by the extreme care shown by the Prussian Government for its own manufacturers.

The business of MESSRS. HARVEY & DAVEY, well known throughout the North of England for nearly a century and a half, as tobacconists, has been sold to Messrs. Gallagher, Ltd., of Belfast. Messrs. Harvey & Davey's business was established in 1762 in a small house at the top of The Side, Newcastle.

The first annual sports of the TOBACCO MANUFACTURING TRADES will be held at the Putney Velodrome on Saturday, June 18th, at 2.45 p.m. The surplus funds will be given to the Tobacco Trade Benevolent Fund. The admission will be the popular rs., or tickets before the day can be had for 6d. on application to the

Hon. Sec., A. Yates, Esq., c/o Messrs. B. Morris & Sons, Ltd., Half Moon Passage, London, E. There is a good programme, and we hope there will be a "bumper" attendance. We regret that copy reached us too late for page advt., and we can therefore do no more than insert above notice, and urge our readers to make success assured by buying tickets early.

BOYS & CIGARETTES.

—In New South Wales it has been declared illegal for youths to smoke in the public thoroughfares, but, as a rule, the offending lads are seldom caught, much to the satisfaction of both magistrates and police generally, who detest the idea of treating the offenders as juvenile criminals. Recently, however, in one of the Sydney police courts, the police proceeded against a local shopkeeper for having supplied a boy under 16 years of age with cigarettes contrary to the provisions of the Bill for the suppression of juvenile smoking placed on the New South Wales Statute Book last session. The shopkeeper pleaded guilty, but the police withdrew the charge on the ground that the Act was elastic enough to permit of a shopkeeper taking refuge behind the words in the Act, "actually or apparently under 16," and in this case they felt that the shopkeeper was quite within the four corners of his rights in coming to the conclusion that the lad was apparently over 16. When the youth was called before the court he settled the question by informing the magistrate that he was but 15 years of age. However, despite the plea of guilty on the part of the defendant, and the fact that the boy was under 16, the police had withdrawn the charge, and the shopkeeper, to whom an excellent character was given by the constables, was allowed to go free. The police, however, for some reason or other, were determined to have a case if possible, and so fix the blame on to some person. To accomplish this, they proceeded against the

purchaser of the cigarettes for having supplied his companion, aged 14, with a portion of them, and a conviction was obtained.

Fires.

SCRAMBLE FOR CIGARS. SINGULAR SCENE AT A LANCASTER FIRE.—Damage amounting to over £500 was done on April 13th by fire to the shop of David Spence, tobacconist, Brook Street, Lancaster. The outbreak occurred at 8.40, being caused, according to eye-witnesses, by the fusing of the centre light electric wire of the shop. The shop was speedily ablaze. Mr. and Mrs. Spence and family were out assisting at a sale in connection with the Presbyterian Church. Some young men in the crowd smashed the windows, helping themselves to boxes of cigars, for which they scrambled in the street. The premises, which were owned by Mr. Abbott, and the stock are insured.

Foreign.

YORRONE CIGARETTE CO. LTD.—Issue on 2nd April of a £250 debenture, part of a series created 5th January, 1901, to secure £1,000, charged on the company's plant, machinery, stock, and book debts, present and future. No trustees. Total amount previously issued of same series, £700.

DEARER MATCHES. RETAILERS THREATEN TO BUY FROM BELGIUM.

—The match combine, which followed the amalgamation of Bryant & May with the Diamond Match Company, and which includes all the British makers, announce an advance in prices of 50 per cent. on wax matches. As a retaliation the retail trade have decided to buy Belgian wax matches, which can be purchased at the old price. The manager of Bewlays, Ltd., told a representative of the *Express* that much as they regretted selling foreign goods, they could not afford the great increase in the price of Bryant & May's matches. "You see these two boxes?" he remarked. "Can you tell the difference? No; well one is English at 9s. per gross—the other Belgian at 4s. 6d. per gross. We used to pay 6s. 6d. in England, and were satisfied, but now the price is too much and we are driven to support the foreigner." The wholesale side of the question was explained to the *Express* representative by Mr. Bell, the managing director of Bell's, Ltd. "It is all very well," he remarked, "for the retailers to complain, but for the last few years we have all been manufacturing wax matches without profit, and, in many cases, at a loss; and the trade has combined to stop it. It has been difficult to get all into the combine, but at last every one has come in, and a uniform price will be charged. The advance, as you say, is 50 per cent., but that is far from all profit. The vast increase in the

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HIGH-CLASS
CIGARETTES

AWARDED THE

GOLD MEDAL

AT

PARIS EXHIBITION, 1900

(HIGHEST AWARD.)

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RETAILERS

who desire an Absolutely Reliable

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FLOR DE VARZES.

THIS magnificent Cigar is manufactured by the old-established cigar experts, **R. I. DEXTER & SONS, Limited**, from the finest Havanna Fillers, and has a reputation for "uniform excellence" extending over a period of more than twenty-five years.

Made in Three Sizes:

LORDS OF ENGLAND, 100's, 50's,
25's,

BRITANICAS, 100's, 50's,
25's,

PRINCESSAS, 100's, 50's.

Attractive Window Show-cases, containing 450 Cigars (Cigars charged only), supplied without extra charge.

Our Customers will have the support of an extensive newspaper advertising scheme, insuring the notice of the public.

HIGHLY-EFFECTIVE SHOWCARDS AND WINDOW TICKETS SUPPLIED GRATIS.

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TRADE NEWS AND NOTES—continued.

and low-class leaf was offering than at previous tenders. The highest price obtained was 208 cents, or 3s. 5½d., a pound, realised by the Deli Maatschappij for two parcels, aggregating 1,238 bales—brands Deli Maatschij P.G. 2, and 3. Immediately after came the United Lankat Plantations, with 206 cents, or 3s. 5d., for 502 bales—brand L. P. C. Padang Tjermin IV. The same company also sold two parcels of lower-class leaf—brands L. P. C. Songei Gerpa II and V., amounting to 683 bales, at 97 cents, or 1s. 7½d. The Serdang Tabak Maatschappij sold 491 bales at 111 cents, or 1s. 10d.; and the New London Borneo Tobacco Company, Ltd., realised 93 cents, or 1s. 6½d., for their 528 bales of Borneo leaf. About 6,000 bales, or, roughly, two-fifths of the tobacco offered at the tender, realised from 100 to 200 cents, and the balance all prices down to 30 cents.—The fifth sale of the season for Sumatra and Borneo tobacco took place on Friday, the 8th inst., when 15,615 bales of the former and 1,061 bales of the latter were offered to tender. The market continues firm, and excellent prices were realised by likely parcels. The highest figure was 223 cents, or 3s. 8½d., a pound, obtained by the Deli Maatschappij for a lot of 547 bales, brand No 3. The same company sold 736 bales more, brand PB 5, at 205 cents, or 3s. 5d. About 8,000 more bales realised all prices down to 100 cents, or 1s. 8d., and the balance nearly all sold over 50 cents, or 10d. A few lots only went below that figure, the lowest price being 30 cents, or 6d. The Serdang Tabak Maatschappij sold 448 bales at 91 cents, or 1s. 7d., the New London and Amsterdam Borneo Tobacco Company, Ltd., realised 92 cents for 283 bales, and the New London Borneo Tobacco Company, Ltd., obtained 71 cents, or 1s. 2d., for two parcels of 298 and 252 bales respectively. The foregoing were the only companies representing London on this occasion.

Law.

A BOGNOR ARCADE CASE. COOPER v. TATE.—This was a claim by a tobacconist carrying on business in the Bognor Arcade against a Bognor builder, living at Southsea, for £5, damages for breach of agreement. The case was heard at the Chichester County Court last month. Mr. E. B. Wannop was for plaintiff, and Mr. L. Horton-Smith (instructed by Mr. F. B. Tompkins) for defendant.—Mr. Wannop stated that the defendant, Mr. William Tate, built an arcade at Bognor, and in letting the shops which ran through it, he had agreements with everyone that they would not enter into any trades similar to those at the already occupied shops in the Arcade. There was also an agreement that Mr. Tate should not let any of the shops for any trade that was being carried on in another portion of the arcade. The plaintiff was a tobacconist and cigar dealer, and one of the most lucrative parts of his business was in sale of cigar cabinets, cigarette and cigar cases, and articles of that description. About Christmas time Mr. Thomas, who was the tenant of an adjoining shop, exhibited for sale in his window and sold cigar and cigarette cases and cigar cabinets, and that, he contended, was a breach of the covenant by Mr. Tate.—Mr. Horton-Smith submitted that he had no case to answer. Mr. Thomas was a stationer, and he contended that his business could not by any means be classed as that of a cigar dealer. He quoted *Stewart v. Diplock* and several authorities to emphasise his contention.—His Honour concurred, and decided that there was no case. He thereupon gave judgment for the defendant, and although he declined to allow costs on the higher scale, he certified for counsel's fee.

CIGARETTES IN A SUNDAY SCHOOL. A VICAR'S LIBEL ACTION.—The Rev. Robert Lowman Lang, M.A., Vicar of All Saints, Rockwell Green, Wellington, Somerset,

was the plaintiff in an action in which he claimed damages for alleged libel against the proprietors of the *Daily Mail*, which came before Mr. Justice Lawrence and a special jury on April 12th. The defendants admitted publication of the words of the libel, and put forward what counsel for the Vicar said was "supposed to be an apology," and the issue for the jury to decide was the amount of damages, and Mr. Blake Odgers, K.C., in opening the case for Mr. Lang, said the libel complained of was that the children in the Vicar's Sunday School were bribed to attend the school by being given systematically presents of cigars and cigarettes, that this was done with the knowledge and assent of the Vicar, and that the cigars and cigarettes were distributed during service. There was no truth in this statement, though a Mr. Wilmot, who conducted a Bible Class, did give his boys a cigar each on one occasion and a packet of cigarettes on another. It was no bribe, however, though it might have been mistaken kindness, and the presents were given contrary to every wish of the Vicar.—Mr. Lang gave evidence in support of his counsel's statement. In cross-examination by Mr. Rufus Isaacs, he said his solicitor had received £25 damages and costs from *The North Devon Journal*, which had inserted the statement which appeared in the *Daily Mail*, and twenty guineas from *The Morning Leader*.—Re-examined by Mr. Blake Odgers: You have here cuttings from a dozen or more papers, including *Punch*. There is one with a picture from *The Star*, and here is another from the *Illustrated Police News*.—His Lordship: That looks like the *Pink 'Un*.—Mr. Blake Odgers: There are a good many "pink 'uns" among the lot.—Mr. Lang, in further re-examination, said the thing had circulated as far as Ceylon, and he had been bombarded with letters from all parts. One letter he had had from the Bishop of Columbia.—Mr. Odgers: Was it mentioned to you at the Church Congress?—Mr. Bankes, for defendants, objected.—His Lordship: I suppose it was brought up against him there. Clergymen bring up things against each other at Church Congresses.—The plaintiff said he was pointed out at the Church Congress as the clergyman mentioned in the paragraph.—Mr. Bankes, for the defence, contended that the statement in the *Daily Mail* merely amounted to an imputation of indiscretion, and that it was made on erroneous information and without malice. It would be unfair to hold the *Daily Mail* responsible for what other papers had written about the matter. For example, *The Globe* had written this:—

"Teacher, I'm so happy in my little Sunday School; My pipe is drawing nicely and the mixture's smoking cool;

And I find it very pleasant just to sit here blowing rings,

While you give us your reflections on the Babylonian kings."

(Laughter.) The jury eventually found for the plaintiff, and awarded him £250 damages. Judgment accordingly, with costs.

TOBACCO BONUSES. OGDENS MUST PAY. APPEAL TO THE LORDS.—The Court of Appeal, consisting of the Master of the Rolls and Lords Justices Romer and Mathew, on April 29th decided that Ogdens, Limited, the Liverpool tobacco manufacturers, must pay compensation to two retail tobacconists by whom they were sued in connection with the withdrawal of their bonus scheme. The actions are regarded in the retail trade as test cases, and if Ogdens have to pay all who signed their agreement it is estimated that the total will amount to about £2,500,000. They came before the Court on the appeal of Ogdens, who had been held by the Court below to have broken their agreement, which was made under the following circumstances:—At the end of 1901 and in the early part of 1902 public interest was directed to the great tobacco war which was waged in consequence of an American gentleman buying up the business of Ogdens, and announcing

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TRADE NEWS AND NOTES—continued.

his intention to buy up the whole of the English tobacco trade. This scheme was strongly resisted by Messrs. Wills, of Bristol, and they formed a rival combination, which was called the Imperial Tobacco Company of Great Britain, with a capital of £10,000,000. After this Ogdens issued the following circular to the trade:—"If you will agree not to sign the Imperial Tobacco Company's agreement, and will deal with us, we will distribute the whole of our profits on goods sold in the United Kingdom, and a share in a bonus of £200,000, for each of the next four years." Both the tobacconists in the present action signed Ogdens' agreement, and received a portion of the bonus. In September they were astonished by the announcement that Ogdens had transferred their business to the Imperial Tobacco Company. They contended that Ogdens' action in thus wilfully discontinuing their business, so as to make it impossible for them to carry out their undertaking, constituted a breach of the contract. At the trial, the Lord Chief Justice held that damages for loss of a share in the profits could not be calculated, as he was not satisfied that there would have been any profits. The bonus stood on a different footing, because the sum to be annually distributed was known. He therefore decided that the Messrs. Nelson and Telford, the two tobacconists suing, were entitled to damages on this ground amounting to £70 and £200 respectively. Messrs. Ogdens now contended that the disposal of their business to the Imperial Tobacco Company did not constitute a breach of the agreement. They submitted that so soon as the relationship of vendor and purchaser ceased the contract was "off." At the conclusion of the arguments the Master of the Rolls, in giving judgment, said Ogdens deemed it wise to come to terms with their enemy, and they sold their business to the Imperial Tobacco Company. Could they do so without making provision that the purchasers' company should take their liability over, unless they exposed themselves to the risk of an action for damages for breach of their part of the agreement? Ogdens had received a valuable consideration from Nelson and Telford, they had claimed the rights and fulfilled the duties that the agreement imposed on them so long as it suited their purpose to stand by the bargain. They could not wilfully do an act making it impossible any longer to carry out their obligations, and thereby cause a loss to fall on the other party, who had done, and was prepared to do, that which was his share of the bargain. In his opinion the decision of the Lord Chief Justice was perfectly right, and this appeal failed. Lord Justices Romer and Mathew gave judgment to the same effect. The appeal was accordingly dismissed with costs, and an application for stay of execution, pending an appeal to the House of Lords, was refused.

Limited Companies.

HAVANA CIGAR AND TOBACCO FACTORIES.—The ordinary general meeting of the Havana Cigar and Tobacco Factories, Ltd., was held on April 13th, at Salisbury House, E.C., Lord Ebury presiding. The Chairman said that he thought the note of congratulation with which the report opened was amply justified, seeing that under manufacturing conditions by no means favourable to the realisation of profits there had been enough earned by the company's factories not only to pay the interest on the preference shares and debentures, but also to repay to Henry Clay and Bock a sum close on £9,000, which that company had advanced on its guarantee to make up fixed charges. The company being a concern under management, the accounts submitted were of a simple description. The whole of its working capital was in the hands of the working company except the money

invested in raw material stored in the factories, and also a certain amount of finished goods. The shareholders might have noticed that since the last annual meeting the number of directors had been increased from five to eight. After the last meeting he authorised Mr. Praed to feel the pulse of some of the large shareholders in regard to the directorate, and that gentleman soon brought representations from those holders of the fact that, although they were anxious to retain the services of the old Board, they saw no objection to the infusion of new blood. Captain Campbell, one of the original directors, had been re-elected, and Mr. Bibby and Mr. Hood had joined the Board. It might be gratifying for the shareholders to hear that at present the new wine showed no disposition to crack the old bottles. The report was adopted.

SWANSEA TOBACCONISTS. REPLY SENT TO COMBINE SOLICITORS' LETTER.—The Swansea tobacconist firms who received a letter from the solicitors to the Imperial Tobacco Co., threatening them with a prosecution in the event of not discontinuing the practice of giving away prize tickets with proprietary brands, have written back urging that they are not the only offenders, and pointing out the injustice in not letting traders conduct their businesses in their own way. Another firm who give away tickets have not received any intimation, and consequently they continue their distribution uninterrupted as before. Should they in turn receive such a letter, it is not improbable that they would continue, as it is pointed out that the case is one that might well be tested, seeing that it prevents people doing as they wish with their own goods, and even if the company did not prosecute, but stopped the supply of goods, these could be obtained without practically any difficulty from others than manufacturers.—*South Wales Daily Post.*

HENRY CLAY AND BOCK.—The ordinary general meeting of Henry Clay and Bock & Co. Ltd. was held on April 13th, at Salisbury House, E.C., Lord Ebury presiding. The Chairman said that he thought the first paragraph of the report should have stated that the directors congratulated the preference shareholders on the satisfactory result of the year's trading, because, undoubtedly, it would be a satisfaction to any class of shareholder to find that in the last year, when both raw material and workmanship had been exceptionally dear, their interest had been earned considerably more than twice over, while the contemplated distribution of profits unquestionably strengthened their financial position for the future. Perhaps if he had been an ordinary shareholder he might have been a little dissatisfied that no provision for a distribution to him had been made; but considering how very fully the ordinary shareholders were represented on the Board, it was perfectly clear that had the surrounding circumstances justified a distribution, the claim would have been put in and attended to. The items in the balance sheet were similar to those of previous years, and, apart from the fact that the profits in Havana had been £10,000 less during the year under review than in 1902, there was nothing calling for comment. As to the contemplated amendment to article 81, which appeared on the cover of the report, it might seem that that prejudiced the rights of the preference shareholders. That article defined the borrowing powers of the company, and specified them at £170,000, which was the exact amount of the debenture issue. In the ordinary course of business, however, it was necessary for the company at times to negotiate temporary loans, which were frequently lent by the managing director. The question had been raised as to whether, with the article worded as it was, the directors had authority to accept such loans, and it was clearly expedient in the interests of the company to protect the directors by giving them the margin suggested in the amendment. The report was adopted, and the amendment to the article agreed to.

Public Companies.

AUTOMATIC (STEAM) TOBACCO PIPE CLEANER SYNDICATE, LTD.—Registered 28th April. Capital, £2,000, in £1 shares. Objects: To acquire a certain patent of T. S. Shouler and others relating to improvements in coin-freed apparatus for supplying and controlling the discharge of steam, water, or air for cleaning tobacco pipes of nicotine; to adopt an agreement with T. S. Shouler, E. P. Rammell, James Percival, John Percival, W. Harding, T. Peberdy, and W. Earp, and to develop and turn to account the said invention. No initial public issue. Registered office, Post Office Court Chambers, Granby Street, Leicester.

SINGLETON & COLE.—The seventh annual meeting of the shareholders of Singleton & Cole was held on April 27th, at the Grand Hotel, Birmingham. Mr. H. C. Clarke presided, and the other directors present were Messrs. J. Cole, G. W. Singleton, C. P. Plant, and F. Simmons. The report showed a net profit of £7,549, which added to the balance brought forward made a total of £11,368. An interim dividend at the rate of 5 per cent. per annum had been paid, and the directors recommended the payment of a dividend for the second six months at the rate of 7 per cent. per annum (making 6 per cent. for the year), leaving £4,168 to be carried forward.—The Chairman, in moving the adoption of the report, said the balance sheet was almost identical with that of the previous year, and considering the bad times which had affected all industries, he thought it might be regarded as satisfactory. They had passed through an anxious time, and now they were faced with another difficulty through the Budget, which undoubtedly for some time to come would disorganise the trade. But as he was not a trader and knew little of the trading it was not his business to criticise the Budget or the views of the Chancellor of the Exchequer in imposing the extra duty on certain classes of tobacco. Moreover, the time was not opportune, because a deputation representing all branches of the trade was meeting the Chancellor of the Exchequer that day with reference to the new proposals, and as the Chancellor was a reasonable man, perhaps he might be able to meet their views.—Mr. C. P. Plant seconded the resolution.—Mr. F. Eyre (Walsall) asked what amount was set aside to meet the bad and doubtful debts.—Mr. Simmons replied that ample provision was made, but it was not customary to state the amount in the balance sheet.—Mr. Austin asked what amount was written off last year.—Mr. J. Cole said that bad debts had never reached $\frac{1}{2}$ per cent. of the turnover in any year, and in many years they had never equalled $\frac{1}{2}$ per cent. The provision made was more than double the amount likely to be required. There was no reason why the actual figures should be disclosed.—The resolution was carried.—Mr. Simmons moved the payment of the dividend, and in seconding the motion Mr. Eyre inquired the meaning of stripped tobacco.—Mr. Cole said that many people did not understand it. Except for "Bird's Eye" the fibre in the leaf could not be used in the manufacture of tobacco, and consequently the leaf was split down the centre and the fibre removed. Then the leaf, stripped of the fibre, was called stripped tobacco.—The resolution was carried.—Mr. H. C. Clarke was re-elected a director, and Messrs. J. Vine and F. H. Hinde were re-appointed auditors.—The meeting closed with a vote of thanks to the chairman for presiding.

Police.

DYING FOR A SMOKE.—Alexander Craig (28) was charged on April 18th, before Mr. Marsham, with theft. On Sunday evening the prisoner entered one of Salmon

and Gluckstein's shops in the Strand, and at his request was served with a briar pipe and an ounce of tobacco. He was apparently about to produce some money from his pocket when he suddenly dashed out of the shop. He was followed by Police-constable 200 E, who succeeded in capturing him in Wellington Street. Messrs. Salmon and Gluckstein's representative offered to let him go if he would give up the pipe and tobacco. The prisoner would not agree to these terms, and was therefore locked up. An officer stated that the prisoner had just served six months' hard labour for committing wilful damage. The prisoner said he stole the pipe and tobacco as he was dying for a smoke. When asked if he would be dealt with summarily, he said he would rather go for trial. Immediately afterwards he altered his mind, and was sentenced to fourteen days' hard labour.

THE EDUCATION ACT. A FATHER'S CURIOUS BELIEF.—Robert Hawes (14), errand-boy, living at 4, back of 31, Stour Street, and George Roath (15), roll sticker, 5, back of 3, Eyre Street, were charged recently at the Birmingham Police Court, with being in company and stealing two packets of cigarettes, valued at 2d., from the shop of Mary Wilkes, Clissold Street. The evidence showed that Hawes took the cigarettes. The latter, it was stated, had been twice previously charged with theft, and had been let off with a caution. His father, who was present in court, was asked if he had anything to say in his son's behalf, and he replied that the Education Act, which had been the means of keeping the lad at school, until he was fourteen, had been the ruin of him. He had won three silver medals, three or four prizes, and he was the champion swimmer of all the schools in Birmingham. Keeping him at school until he was fourteen had been the means of his getting with other lads, and was in his (the father's) opinion the cause of the lad going wrong. He would have been a better lad if he could have gone to work when he was thirteen.—Mr. Barradale (Magistrates' Clerk): I don't think so. The question is whether he should not be sent to a reformatory school.—The father said he hoped the Bench would not send the lad to a reformatory school. It was hard after rearing children up to that age that they should be sent away when they were just becoming a help to their parents.—Mr. Powell said the lad seemed to be with bad companions.—The father: He has got with some who won't work at all.—Mr. Powell said prisoner had twice been treated leniently, and the Bench could not look over the present offence. Prisoner would have to go to gaol for fourteen days with hard labour. The Bench hoped it would be a lesson to him, for if he came before them again he would assuredly be sent to the Reformatory. Roath, who had never previously been in trouble, was discharged with a caution.

WHERE DID THE WORD ORIGINATE?—The origin of the word tobacco is not definitely settled. Oviedo, one of the early Spanish chroniclers, says it was named after a Y-shaped instrument, which was commonly used as a snuffing-tube. The two prongs were placed in the nose and fumes of the powdered leaf were inhaled. This was called "tobacco," which was the name given to the plant. On the contrary, one of the islands of the West Indies is said to have furnished the name. It is asserted that tobacco was first brought into Spain in 1558 by Fernandez, a physician, who had been sent out by Philip II. of Spain to investigate the products of Mexico. It next reached Portugal, was soon introduced into France by the French Ambassador, Jean Nicot, sent to the Portuguese Court in 1559. When he returned to his home he presented some of the seed and leaves to Queen Catherine de Medici, and the scientific name of the plant was thereafter designated as "nicotine" in his honour.

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Receiving Orders.

CAWTHORNE, MARY (trading separately and apart from her husband, Samuel Oldham Cawthorne), late tobacconist, &c., 93, Linnæus Street, late 340, Hessle Road, Kingston-upon-Hull. Date of order, April 14th, 1904.

GILLER, JOHN, late tobacconist, Holly Bank Farm, late 17, Duckworth Street, Darwen, Lancs. Date of order, April 8th, 1904.

GRIER, CATHERINE (widow), tobacconist, 75, Hendrecarfan Road, Penygraig, Glam. Date of order, April 20th, 1904.

KEELEY, JOHN WILLIAM, tobacconist, &c., Derby Road, Sandiacre, and Derby Road, Long Eaton, Derbyshire. Date of order, April 19th, 1904.

LARKMAN, JOSIAH WILLIAM, tobacconist, 2, White Lion Street, and 46, Portland Street, Unthank Road, Norwich. Date of order, April 12th, 1904.

PARKINSON, JAMES MARSHALL, late tobacconist, &c., late 160, Walker Street, now 6, Saxton Villas, Eastbourne Street, Kingston-upon-Hull. Date of order, April 7th, 1904.

RENDLE, WM. SKINNER, tobacconist, 5, Portland Road, Holland Avenue, and 80, Holland Park Avenue, W., late 288, Holloway Road, N. Date of order, March 26th, 1904.

WILDMAN, JOE HARRY, late tobacconist, Park View, 106, Sydenham Place, late Westgate, Bradford. Date of order, April 21st, 1904.

First Meetings and Public Examinations.

CAWTHORNE, MARY (trading separately and apart from her husband), late tobacconist, &c., 93, Linnæus Street, late 340, Hessle Road, Kingston-upon-Hull. Public examination, Court-house, Town Hall, Hull, May 30th, 1904, at 2.

GILLER, JOHN, late tobacconist, Holly Bank Farm, late 17, Duckworth Street, Darwen, Lancs. First meeting at the Official Receiver's, 14, Chapel Street, Preston, May 2nd, 1904, at 10.30. Public examination, County Court-house, Blackburn, May 11th, 1904, at 10.30.

LARKMAN, JOSIAH WILLIAM, tobacconist, 2, White Lion Street, and 46, Portland Street, Unthank Road, Norwich. Public examination, at Shire Hall, Norwich, May 18th, 1904, at 11.

RENDLE, WM. SKINNER, tobacconist, 5, Portland Road, Holland Avenue, and 80, Holland Park Avenue, W., late 288, Holloway Road, N. Public examination, Bankruptcy Buildings, Carey Street, W.C., May 13th, 1904, at 11.

THORPE, J., tobacconist, &c., late Nottingham Road, Ripley, Derbyshire. Public examination, at Court-house, 20, St. Peter's Churchyard, Derby, May 10th, 1904, at 11.

WILDMAN, JOE HARRY, late tobacconist, Park View, 106, Sydenham Place, late Westgate, Bradford. First meeting at the Official Receiver's, 29, Tyrrel Street, Bradford, May 6th, 1904, at 3. Public examination, County Court, Manor Row, Bradford, May 11th, 1904, at 10.

GRIER, CATHERINE, 75, Hendrecarfan Road, Penygraig, Glamorganshire. First Meeting, May 16th, 1904, at 3 p.m., at 135, High Street, Merthyr Tydfil. Public examination May 31st, 1904, at 11.15 a.m., at Court-house, Pontypridd.

Adjudications.

CAWTHORNE, MARY (trading separately and apart from her husband), late tobacconist, &c., 93, Linnæus Street, late 340, Hessle Road, Kingston-upon-Hull. Date of order, April 14th, 1904.

GILLER, JOHN, late tobacconist, Holly Bank Farm, late 17, Duckworth Street, Darwen, Lancs. Date of order, April 8th, 1904.

GRIER, CATHERINE (widow), tobacconist, 75, Hendrecarfan Road, Penygraig, Glam. Date of order, April 20th, 1904.

KEELEY, JOHN WILLIAM, tobacconist, &c., Derby Road, Stapleford, Nottinghamshire; Derby Road, Sandiacre; and Derby Road, Long Eaton. Date of order, April 19th, 1904.

LARKMAN, JOSIAH WM., tobacconist, 2, White Lion Street, and 46, Portland Street, Unthank Road, Norwich. Date of order, April 12th, 1904.

PARKINSON, JAMES MARSHALL, late tobacconist, &c., late 160, Walker Street, now 6, Saxton Villas, Eastbourne Street, Kingston-upon-Hull. Date of order, April 7th, 1904.

RAYNER, THOMAS, tobacco and cigar merchant, 138, High Street, Poole, Dorset. Date of order, April 23rd, 1904.

THORPE, JAMES WILLIAM (described as J. Thorpe, trading as James Thorpe), tobacconist, &c., late Nottingham Road, Ripley, Derbyshire. Date of order, April 19th, 1904.

Notices of Dividends.

GRAVES, EDWIN, tobacconist, &c., 60, Raglan Street, and 193, Commercial Road, Newport, Mon. First and final, of rs. 9¹/₂d., at the Official Receiver's, West-

gate Chambers, Newport, Mon.

HORTON, JOHN, tobacco merchant, &c., 71, Mortimer Street, and 15, Clifton Villas, Herne Bay, Kent. First and final, of rs. 7¹/₂d., at the Official Receiver's, 68, Castle Street, Canterbury.

HALSON, HARRY ALEXANDER, tobacconist, 2, De Lunn Buildings, Winchester, Hants. First and final, of rs. 3d., at Midland Bank Chambers, High Street, Southampton.

Notices of Intended Dividends.

HOLLOWAY, GEORGE, tobacconist, &c., 158a, Acre Road, Kingston-on-Thames, Surrey. Last day for proofs, May 10th, 1904. Trustee, O. Berry, Monument House, Monument Square, E.C.

SLOBODINSKY, JACOB LEON (lately trading as the J.L.S. Tobacco Company), cigar and cigarette manufacturer, &c., 68, High Street, Whitechapel, E. Last day for proofs, May 4th, 1904. Trustee, E. C. Moore, 3, Crosby Square, E.C.

PRICE LIST FREE ON APPLICATION.

Adolph Elkin & Co.,

Wholesale Tobacconists,

140 and 140a, Houndsditch,

LONDON, E.C.

SPECIALITIES. . .

"La Nikle," 1d. Rothschild Cigar.

"Zealandia," 2d. " "

"British Pluck," Dark Flaked Virginia.

"Sportsman," " " "

"Glossy," Gold Flake Honey Dew.

"My Sweet," Mixture.

ALL MANUFACTURERS' PROPRIETARY ARTICLES

At absolutely the Lowest Prices.

Telephone No. 6098 Avenue.

WILSHERE, SAMUEL, wholesale and retail tobacconist, 140, Carlisle Street, Cardiff. Last day for proofs, May 7th, 1904. Trustee, G. David, 117, St. Mary Street, Cardiff.

Notices of Release of Trustees.

HORNER, MILES, tobacconist, &c., 166, Ber Street, Norwich. Trustee, H. P. Gould, 8, King Street, Norwich. March 25th, 1904.

LACEY, ALFRED, and HENRY THOMAS DUNN (trading as Lacey & Dunn), tobacconists, 25, High Street, Loughborough, Leicestershire. Trustee, J. G. Burgess, 1, Berridge Street, Leicester. March 14th, 1904.

RATHMELL, TOM, tobacconist, &c., 9, New Street, and Westgate, Honley, Huddersfield. Trustee, E. E. Deane, New Street, Huddersfield. March 14th, 1904.

SEAMAN, JOHN, tobacconist, 43, St. Dunstan's Road, Hammersmith, late 564, Fulham Road, S.W. Trustee, E. S. Gray, Bankruptcy Buildings, Carey Street, W.C. March 25th, 1904.

Order made on Application for Discharge.

LIEBMANN, EDWARD, late cigar merchant, formerly 1, Piccadilly, Terminus Restaurant, London Bridge, S.E., and Salutation Tavern, Newgate Street, E.C., and afterwards Central Hall, High Holborn, W.C. Discharge suspended for two years.

Appointment of Trustee.

HOLLOWAY, HENRY JOSEPH (trading as H. J. Holloway & Co.), clay pipe manufacturer, &c., 13, Co-operation Road, Easton, and 45, West Street, and 14 and 15, Lamb Street, St. Philip's, Bristol. Trustee, C. A. Tricks, Nicholas Street, Bristol. April 11th, 1904.

THERE WAS A REASON.—“This cigar isn't as good as you usually offer a fellow.” “No? It's out of the box you gave me.”

A LOGICAL INFERENCE.—Jack Happy: “Have a cigar, Billy?” Billy Golucky: “No; I've given up smoking.” Jack Happy: “Well, tell us all about her.”

WHY HE BELIEVED THEM GOOD.—The guests had dined, and the host was handing around a box of cigars. “I don't smoke myself,” said he, “but you will find them good. My man steals more of them than any other brand I have.”

CIGAR SMOKE KILLED HER.—An old lady named Mrs. Charlotte Matthews, living in Stamford Hill, went to visit her married son. He and a few friends were smoking cigars, the fumes caught the lady's breath as she entered the room, and she fell back and died shortly afterwards.

THE MAN WHO GOT THE SMOKERS.—“Hello, where did you get that box of cigars?” “Louders and Pouders—just paid a six months' account and the manager made me a little present.” Why, I've bought goods there for five years and was never given even a box of matches.” “Oh, yes, but you pay cash.”

CAUGHT THE MASTER NAPPING.—The master of a school in Durham was lecturing to his class of boys about smoking, and the evils attending it. Suddenly he saw a smile coming over the faces of the scholars, and, on inquiring the cause, an innocent-looking boy yelled out, “Please, sir, yer pipe's sticking out of yer pocket.”

CIGARS WERE ON THE CHICAGO JUSTICE.—Senator Mason tells this one: “Out in Chicago we have a police justice who was formerly a bartender. Mary Mulcahy was up before him for drunkenness on the occasion of his first appearance on the bench. The justice looked at her for a minute, and then said sternly, ‘Well, what are you here for?’ ‘Plase, yer Honor,’ said Mary, ‘the copper pulled me, sayin’ as how I was drunk. An’, yer

Honour, I don't drink, I don't drink!’ ‘All right,’ said the justice, unconsciously dropping into his old habits, ‘All right, Mary, have a cigar.’”

ADVICE TO SMOKERS.—Dr. Caze, a well-known French physician, lays down the following rules for smokers, and maintains that those who observe them need have no fear that tobacco will do them any harm:—(1) Only smoke mild cigars; (2) Only smoke good cigars; (3) Never smoke the last half of a cigar nor the end of a cigarette; (4) If a cigar or cigarette goes out do not light it again; (5) Do not sit where there is a cloud of tobacco smoke; (6) Do not chew the end of a cigar; (7) Use a cigar-holder or cigarette-holder, and line it with cotton, for the nicotine will cling to the latter, and will only penetrate in very small quantities into the smoker's system.

SHORT ADVICE TO QUICK SMOKERS.—From the medical profession comes another warning to smokers. If you wish to avoid tobacco cancer don't smoke fast. After careful observation it has been practically determined that this form of cancer is caused by the irritation resulting from the heat of the cigar or pipe. Men who smoke long-stemmed pipes, it is said, do not have cancer, no matter how much they smoke, while those who indulge in cigars or short-stemmed pipes are afflicted by these malignant growths. Tobacco cancer caused the death of General Grant. He was an inveterate smoker, and he smoked very fast. At the battle of Shiloh he is said to have consumed fifty cigars.

HE SMOKED.—There was grief in the heart of the dear old lady. She was one of the most enthusiastic workers which the local branch of the Anti-Tobacco League could boast, and yet, in spite of all her strenuous endeavours, and the sheaves of improving literature which she had distributed, here was a small boy almost outside her own door puffing away at a cigar, which had evidently been built for a grown man of more than average strength. “My dear boy,” she said, “throw that horrid cigar away. Think, would not your father be dreadfully pained if he saw you smoking it?” The youth took the weed from his mouth, and puffed a few artistic rings into the air. “Yes, ma'am,” he agreed calmly. “I rather think he would. Why, it's one out of his own special box!”

CAROUSE IN CHURCH. MAN FOUND SMOKING CALMLY SIXTY FEET HIGH.—During a recent lecture at St. Bartholomew's-the-Great, Smithfield, a well-dressed man was noticed by one of the sidesmen standing with his hat on in the clerestory over the nave smoking his pipe in an unconcerned manner. He was found to be the worse for liquor, and apparently oblivious of the fact that the slightest slip would have dashed him to pieces on the tessellated pavement sixty feet beneath. With great caution the man was led to the stairway, and, after a talking to by one of the clergy, when he appeared somewhat crest-fallen, he was ejected. Not far from where the man had been standing was a bottle of spirits. Judging from his well-dressed appearance he was evidently of some means.

A WASHINGTON YARN.—There is a dignified Representative who chews tobacco. Yesterday afternoon he was coming down from the Capitol in a street car. He needed a chew, and took a liberal one from a plug that was black and expansive. A man sitting next to him leaned over and said: “Sir, I am surprised that a person of your evident intelligence should chew tobacco. It is a filthy habit. You are a hog, sir, a hog!” and much more to the same effect. The Representative listened for a minute or two. Then he unlimbered. He told the meddling person exactly what he thought of him, and he used none of the graces of oratory in so doing. He “cussed” him up hill and down dale. The man sat unmoved. After the Representative had exhausted himself in his effort to squelch his neighbour, that person dragged a little pad of paper out of his pocket and said mildly, “Would yer mind writing down what you have just said. I am very deaf.”

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The Trade and the Tobacco Duty.

PROTEST OF RETAIL TRADERS.

LONDON MEETING.



UNDER the auspices of the United Kingdom Tobacconists' Alliance a meeting of retail tobacconists was held on April 26th in the Memorial Hall, Farringdon Street, London, to protest against the Budget impost of 3d. per lb. on tobacco. There was a very

large attendance from all parts of the country. Mr. W. H. Parry, of Liverpool (President of the Alliance), occupied the chair.

The Chairman, in opening the proceedings, said the duty came upon him and many others engaged in the retail tobacco trade as a thunderbolt, and he and they all knew the serious way in which it would affect them. To those who were engaged in the rougher class of tobaccos it would be the most serious matter. It would not hit so hard, perhaps, those trading in the higher classes of tobacco, though there was scarcely a retailer in the hall who would escape injury. It was all very well to say that the public would bear the extra burden. Unfortunately it did not reach the public. The last impost which was imposed during the war was borne by the manufacturers in a small moiety and by the retailer fully to the extent of three-fourths. When they found the Government stepping forward to accentuate the troubles they had already suffered it was time they rose up throughout the length and breadth of the land to assert their rights. A more harassed trade than the tobacco trade he did not know. The last six years had been enough to fill all the lunatic asylums in Great Britain with tobacconists.

The Hon. Secretary read letters and telegrams from various parts of the country in sympathy with the protest. Tobacconists all over the country, he said, were meeting and protesting against the proposals.

Mr. E. S. Bontall (London) said the tobacco retailers reminded him of a shuttlecock. They had the Excise or the Chancellor of the Exchequer on the one side and the manufacturer on the other, whilst the poor retailer was between them. This question was between the manufacturer and the retailer, and the manufacturer had got all the best of it. The latter would transfer his liability, would dump his 3d. upon the shoulders of the poor retailer. It was a wonder he had not dumped the 2 per cent. for moisture upon them. Retailers regarded the tax as a very bad one indeed.

Mr. T. W. Jones (Tottenham) said the impost was a shock and a shame. The Tottenham Association had passed a resolution urging that the added duty should be taken off or more put on. If 6d. or 8d. had been added the retailer would have been able to charge a little more, but as things stood he could not.

Mr. Bodey (London) also contended that if the Chancellor put on anything at all it should be 6d. or 8d. The retailer could then sell at a halfpenny rise and the customer would pay it, but he could not go into fractions of farthings. If Mr. Chamberlain could not put it up 6d. or 8d. he should get the money he wanted from elsewhere and not touch tobacco at all.

ALTERNATIVE DUTIES SUGGESTED.

Mr. H. Taylor moved: "That this meeting of retail tobacconists, with delegates representing all parts of the United Kingdom, regards the threepence increase on stripped tobacco as a very serious blow to their interests, as this tax must fall largely on the retailers and cannot be adequately shared by the public. They very respectfully request that the Chancellor of the Exchequer will withdraw

this impost, and suggest as an alternative that the duty upon imported cigars be raised from sixpence to two shillings per pound, and upon imported cigarettes from one shilling to two shillings." He said the tax as it at present stood would fall entirely upon the shoulders of the retailers, and it was monstrous for any Chancellor of the Exchequer to impose a burden which would affect only a small section of the community. If the £550,000 which the impost was expected to yield was spread amongst the millions of poor and wealthy smokers no injury would be felt, but when it was to be raised from the small, struggling retailer then it became an unjust and intolerable tax. He believed that when the Chancellor put forward this proposal he was not aware of how it would operate. The retailers objected to these continued alterations of the tobacco duty. They seemed to be a kind of orange that was always to be squeezed by impecunious and thirsty Chancellors of the Exchequer, until there was nothing to squeeze but the pip, and that was about what the traders were at the present moment. It was wrong to think that because certain large wholesale firms produced prosperous balance sheets the retailer was also in a good position. The retailer was placed in an anomalous situation by the present proposals. If he raised the selling price of his tobacco he lost his customers, and if he decreased the quality of the tobacco he might possibly lose his trade altogether. The fact was, these imposts were put upon the trade because it was not represented in the House of Commons like the brewers and others. The Park Lane millionaire who wore a diamond like a turnip and smoked a cigar like a carrot cheered the Chancellor of the Exchequer, because he knew he would not be called upon to pay a farthing.

Mr. M. Barnett, in seconding the resolution, announced that he had received a letter from Mr. Austen Chamberlain offering to receive a deputation of retail traders on the matter at a date yet to be fixed. He said his belief was that the Chancellor did not put on the tax in the belief that the retailers would suffer, but, nevertheless, that would be the effect of it. Suppose, for instance, they took the case of penny packets of tobacco. There were sold over 100,000,000 penny packets in a year, and this extra duty would mean a loss in 12 months of £120,000 on penny packets alone. Then there were something like 600,000,000 British-made cigars sold, and the seller could not escape an additional duty of 3d. per hundred, because four-fifths of the material used in their manufacture was stripped tobacco. Who was going to pay that additional 3d. on cigars? It was obvious that the retailer would. As to improving British labour, they were going to get tobacco crushing machines from Germany to do the work.

Mr. David Phillips (of Messrs. Godfrey Phillips) supported the resolution. Because the trade were patriotic and did not grumble at having to pay more owing to the war, he said they were now saddled with an additional 3d. He was a manufacturer, but he could assure them that the manufacturers wished to see the retailers unite in defence of their interests. The trade were the collectors of income without having pensions at the end. When they had organised to the extent of a hundred thousand votes they would be able to tell the Chancellor to what extent he could pick their pockets annually.

Mr. Drugner (London) and Mr. Freeman (London) supported the motion. The last-named said he believed if they approached the Chancellor in a spirit of unity they would at any rate get this tax readjusted, if not removed altogether.

The resolution was then put and carried unanimously, amidst cheers.

LIVERPOOL MEMORIAL.

At a meeting of the Liverpool Chamber of Commerce, on April 26th, over which Colonel Goffey presided, Alderman Maxwell, in moving the adoption of the minutes of the Tobacco Trade Section, referred to the deputation to the Chancellor of the Exchequer in regard to the Budget proposals relating to tobacco, and drew attention to the memorial which had been drafted. He said if the Chancellor's proposals were carried through it would be a very serious thing. The whole trade of the country was practically in the hands of about twenty or thirty firms, who would have to bear the brunt of this additional duty. In regard to one-half of their stocks, which had been additionally taxed, the loss would have to be met by merchants who had no outlet except through the manufacturers, and if the latter declined to buy their stock—which must necessarily follow—they could only sell it at a discount equivalent to the additional duty, and this meant a loss of something like £400,000.

Mr. Forster seconded the motion.

Mr. Read said the tobacco section deserved the sympathy of the chamber. Only a little while ago they drew up a memorial asking for the duty to be reduced owing to the sad state the trade was in at the time, but it had now been advanced by 3d. In his speech the Chancellor had stated that something should be done to encourage work at home and not abroad. He (the speaker) maintained that the manufacturers had their recourse upon the public, and if the Chancellor were to put 1s. a pound upon tobacco they would call upon the public to pay it. But, whichever way they looked at it, the holders of strips would suffer. The Chancellor would not get the money he anticipated, nor would he attain the object he had in view. The most feasible way for the Chancellor, if he wanted the money, to accomplish the object of having tobacco stemmed in this country would be to increase the duty 3d. per pound all round, and allow the manufacturer an ample rebate on all stalks and stems he made in his own factory.

The motion was then carried.

The memorial reads as follows:—

1. That until the 20th instant there has been no differential duty on tobacco in this country.
 2. That on the 20th April, 1904, it was resolved by the House of Commons that in future there should be differential duties, and that, whilst the duty on leaf tobacco should remain 3s. per lb., the duty on stripped tobacco should be 3s. 3d. per lb.
 3. That your memorialists fully appreciate your desire to give additional employment to British labour by your endeavours to secure that the process of stripping the stem from tobacco leaf should be performed in this country.
 4. That the tobacco trade in general is, however, unprepared at this time for so great a change as that proposed, seeing that the dislocation of prices, as between leaf tobacco and stripped tobacco already in stock in this country will be followed by most disastrous results to those engaged in the leaf trade.
 5. The stocks of tobacco in bond in the warehouses of the United Kingdom are estimated as follows:—Leaf tobacco, 45,000 casks; stripped tobacco, 135,000 casks. These stocks are held partly by merchants and partly by manufacturers.
- Your memorialists may here say, with reference to accumulated stocks in Great Britain, that these large stocks are necessary to meet the requirements of the trade, to give maturity to the tobacco, and the needful selection to buyers, and that it is imperative to carry an average of two years' consumption of tobacco in bond, and that parcels of tobacco are often three to four years in bond before being sold to manufacturers.
6. Stripped tobacco is prepared exclusively for the British market, and is practically unsaleable elsewhere. It has been in growing use in this country for about a century, and latterly the importation of stripped tobacco in comparison with leaf tobacco has proportionately increased, owing in part to the assumption that any alteration in

the duty on tobacco, whether higher or lower, would apply equally to leaf and strips as heretofore. The increase, therefore, of duty on strips alone depreciates the value of that preponderating class of tobacco to an alarming extent, and amounts to confiscating a large proportion of their value, as shown in the next paragraph.

7. Relative values of leaf and strips under the new duty system:—Leaf tobacco: Cost of leaf in America, loose and in soft order, 3d. per lb.; shipping charges, &c., 2d. per lb.; total cost in bond, 5d. per lb.; duty on leaf 3s. per lb.; total, 3s. 5d. per lb. Stripped tobacco: Cost in America, leaf, 3d. per lb.; stripping and shipping charges, 3½d. per lb.; total cost in bond, 6½d. per lb.; duty on strips, 3s. 3d. per lb.; total, 3s. 9½d. per lb. Difference between cost of leaf and strips imported from America, 1½d. per lb. Difference, plus duty, 4½d. per lb. Leaf tobacco of a certain grade costs in bond, as already shown, 5d. per lb., and to this first cost must be added at a moderate computation, 2d. per lb., for stripping in this country, and for loss of weight in that process, making the cost of the leaf, prepared in strip form, plus 3s. duty, on the factory floor, 3s. 7d. per lb. The same grade of tobacco imported in strips costs in bond 6½d. per lb., or on the factory floor, plus 3s. 3d. duty, 3s. 9½d. per lb. The difference, therefore, in value at the factory between leaf, stripped in England, and strips, imported from America, duty in both cases being paid, is now 2½d. per lb., or £12 10s. per hogshead in favour of the use of leaf as against strips. Allowing for the difference in the weights of tierces and hogsheads, this is, on the average, a depreciation of £10 per cask in the quantity already in stock, viz., 135,000 casks, or in the aggregate the enormous sum of £1,350,000. Of this stock it is estimated that about 40,000 casks are held by merchants, whose share of the depreciation is, therefore, £400,000. What is here stated with regard to American tobacco, applies also to other growths used in the cigar trade, but this is a smaller branch of business, and no reliable statistics of the stocks are available, although holders of stripped tobacco of these growths would find their stocks depreciated in a similar manner.

8. The natural consequence of this relative change in the values of leaf and strips in this country is that manufacturers of tobacco will cease to buy American stripped tobacco unless it can be offered on the duty-paid basis of leaf, and present stocks can only be realised at ruinous prices for the reason given in the next paragraph.

9. Strips in the warehouses of Great Britain have cost importers 1½d. to 2d. per lb., on the average, more than leaf, and although manufacturers may have the power to adjust this loss on their proportion of stocks, whatever that may be, by advancing the prices of their finished products, merchants, who have no other customers than manufacturers, can only realise their stocks at the sacrifice indicated.

10. Moreover, as affecting your expectation that half a million of revenue will be raised in the next twelve months by the additional duty on strips, your memorialists respectfully submit that this expectation will not be fully realised, since the alteration in the comparative values of leaf and strips, besides disorganising trade, will lead at once to the importation of leaf tobacco instead of stripped tobacco, and when the stocks of American strips have been used up at the ruinous depreciation shown, tobacco in strips will to a large extent cease to be imported. Your memorialists therefore most earnestly pray that you will, in view of the serious loss to the trade which must otherwise ensue, defer your intention of differentiating the duty on tobacco until time has been given to work off the existing stocks of stripped tobacco imported under old conditions, which your memorialists respectfully suggest can be done in any of the following ways, the last having the advantage of yielding forthwith additional revenue to the extent of 3d. per lb. on leaf tobacco, viz.:—(1) By permitting strips already imported, or on the way, before the Budget date, to be cleared at the old rate of duty, and the new duty to be levied on fresh imports; (2) by confining the altered

scale of duties (3s. and 3s. 3d.) to such tobaccos as are already in the bonded warehouses, but charging an extra duty on new imports, say 3s. 4d. on strips and 3s. 3d. on leaf, until such time as the existing stocks have been cleared from bond; or (3) by making the duty for the present, on both leaf and strips, a uniform one of, say, 3s. 3d. per lb., or whatever other rate it may be decided upon to fix.

(Signed) ALFRED L. JONES, *President*.
THOMAS H. BARKER, *Secretary*.

DEPUTATION TO THE CHANCELLOR OF THE EXCHEQUER.

Mr. Austen Chamberlain, Chancellor of the Exchequer, received at the Treasury on April 27th a deputation from the tobacco importers and merchants of Liverpool, Glasgow, and Dublin on the subject of the new duty on stripped tobacco proposed in the Budget.

Mr. C. M'Arthur, M.P., in introducing the deputation, said they represented those engaged in the tobacco trade of the United Kingdom as importers, merchants, and brokers, and desired to explain the serious effect which the proposed new duty would have on the stripped tobacco trade.

Sir Alfred L. Jones, President of the Liverpool Chamber of Commerce, said their object was not generally to criticise the recent Budget, but the importers present and represented desired to make clear how unfair and disastrous the proposed new duty would be in making a comparatively small number of firms responsible for nearly half a million sterling in respect of the large stocks of stripped tobacco which they had at present in hand. Some modification was desired so as at least to give them time to work off these stocks and so avoid disastrous loss.

Mr. M. H. Maxwell, Chairman of the Tobacco Trade Section of the Liverpool Chamber, said the trade they represented was mainly in the hands of about twenty firms, and the loss they apprehended on account of this new duty upon their present stocks would amount to nearly half a million sterling. Tobacco strips had been largely imported into this country for a least a century, and the duty upon that and leaf tobacco had always hitherto been uniform.

Mr. D. M. M'Leod said the article they dealt in had always so far been considered raw material, and business had hitherto been done upon the assumption that any change made in the duty would apply uniformly to all kinds of tobacco, stripped and unstripped. Merchants would never have accumulated such large stocks as they now had in hand if they had believed that there was any prospect of stripped tobacco being penalised and made to pay a higher duty than leaf tobacco. No doubt, if the business of stripping tobacco was in future to be carried on in this country manufacturers would require larger premises, and would have to employ more British labour. They did not object to that principle so long as it could be applied without injustice and with due regard to the exceptional circumstances of the moment. The imposition of the differential duty at once would involve them in serious immediate loss.

Mr. F. A. Goodwin said he could quote cases in his own business experience where sales previously arranged had been cancelled by the Budget proposals unless his firm were prepared to submit to a depreciation of nearly 50 per cent. in their large stocks of stripped tobacco. Moreover, that depreciation had a serious effect upon the value of such stocks as negotiable security with bankers.

Mr. F. A. R. Whistler having spoken to similar effect upon behalf of the London merchants, Mr. Frank Callendar followed on the part of the tobacco importers of Scotland, who would, he said, greatly suffer if the proposed differential duty were maintained. The trade in Scotland done by the manufacturers was one which had required them in the past to use stripped tobacco, the leaf itself not being suitable for their purpose. The consequence was that

importers in the North had had to import a preponderating proportion of stripped tobacco into Scotland, and large stocks of the same were also held by the manufacturers. The proposed differential duty would gravely affect the importers' capital, their shippers' capital, and their customers' capital, which was largely invested in tobacco strips.

Mr. T. Rowe and Mr. D. M'Iver, M.P., next spoke, the latter stating that at present there was tobacco of the value of at least four or five millions in Liverpool, quite apart from any question of the duty.

THE CHANCELLOR'S REPLY.

The Chancellor of the Exchequer in reply said: "I have listened carefully to all you have said, and I will of course give full consideration to the views you have urged upon me. At the same time I don't propose to say much on this subject to-day. A large number of trade societies or representatives of the trade from different parts of the country wish to see me. You are doubtless aware that the interests concerned are rather conflicting. In fact, it is within your knowledge that the London Chamber of Commerce wished to join with you in this deputation, but I understood you felt that their views and interests were not identical with yours, and that you did not wish to mingle their representations with your own. It is obvious, therefore, that before adding anything to what I have already said I had better hear what other representative bodies who wish to come before me have to say on this matter. Of course in general terms I can say at once that it is not my desire, and never will be the desire of anyone in my position, to deal unfairly with any trade or any section of a trade. I recognise that any alterations in our duties are always, *pro tanto*, at the moment an evil to those concerned. They necessitate a certain change in practice and variations in prices, they are an annoyance and an irritation, and sometimes at their first announcement you are inclined to think that their ultimate effects may be more marked and more disastrous than is at all probable. Certainly from my correspondence, which has been considerable since my Budget speech, I gather that not a few of those interested heartily welcome the change and are only surprised it was not proposed earlier. Sections of the tobacco trade have for a long time made representations clearly pointing to the necessity for such a differentiation, which is not only in absolute harmony with the principle of the rest of our Customs duties but is also, I think, common to most of the tariffs of other countries which raise a portion of their revenue from tobacco. So far as you are concerned, I gather that you do not consider that in itself the change is unjust. Indeed some of you heartily approve of it, but you represent to me that in the first instance it would wholly fall upon the shoulders of some 20 firms in this country, with no possibility of recovering it elsewhere and no compensation to you for this added charge. My correspondence on the subject is extensive and varied. It comes from various sections of trade, and I observe that each section assures me that the whole of the new tax will be borne by them exclusively. There are retailers who say that the manufacturers are already raising the price against them, and that they cannot raise the price against their customers. There are consumers who tell me that the trade are already taking out of the consumers a great deal more than I am attempting to get out of the trade. There are manufacturers who tell me the burden will fall on them, and that they can neither put it on the retailer, on the consumer, nor on you. All these stories cannot be correct, and I think all I would venture to say at present is that I think you have been perhaps unduly alarmed as to the effect which this change must have upon you. It is not at all certain—in fact, I think it is very improbable—that the results will be exactly those which you have described. No doubt there are large stocks of leaf in this country, and you tell me that there is no demand for it except in the English market. It is curious that the first representative of an influential section of the trade who came to see me told me that strips were a universal

THE EFFECT OF THE 3D. TAX.

Mr. George Fraenkel, of Messrs. Fraenkel Brothers, the late President of the Wholesale Tobacconists' Association, explained in detail how the new taxes would affect the trade as a whole. "The extra 3d. on imported stripped tobacco will be a great hardship on the 'working classes,'" he said. "Working men go in chiefly for smoking at 3d. an ounce, and the extra 3d. per pound will mean an extra farthing on each ounce. The retailers cannot deal in farthings, and they will have to put on a halfpenny. The manufacturer would not benefit to any extent, because he would have to pay the extra 3d. taxation, and the retailer would have to pay the extra farthing an ounce. I fear, however, that with the present bad times, the retailers, instead of being able to raise the goods another halfpenny, may have to lose the farthing in order to retain their trade." Then as to the 6d. per pound on foreign cigars, that will mean that foreign cigars will rise in price from 9d. to 1s. per hundred, taking the average weight of the foreign cigar at between 18 ounces and 22 ounces per hundred. That duty will not likely affect the importation of Havana cigars, and probably the tax will help the British manufacturer in some degree. I agree, also, with a moderate duty on foreign cigarettes for the same reason, as with the duty on foreign cigars. It is bound to help the home manufacturers and not harm the home trade in the slightest degree. Several brands of Turkish and Egyptian cigarettes are no better than British-made cigarettes."

EXPERT EDINBURGH VIEWS.

EDINBURGH TOBACCO MANUFACTURER'S VIEWS.

Mr. Porteous, of Messrs. Thomson & Porteous, Edinburgh, one of the leading firms of tobacco, cigar, and cigarette manufacturers in the country, stated to a *Dispatch* representative this morning that the increased taxes on tobacco had come as a complete surprise to the trade. During the past year or two business had been seriously affected by the great combines at the time of the American invasion, and home manufacturers, so far from looking forward to more taxation, had in fact been agitating for relief. In his opinion Mr. Austen Chamberlain's proposals would only make confusion worse confounded. The Chancellor stated that the taxes would bring in an additional half million a year, but that was very much open to question. The increase of 4d. a pound which was put on by Sir Michael Hicks-Beach had fallen almost entirely on the manufacturers and retailers, but these people could not afford to be the victims of further taxation just now, and the inevitable result would be the smoker would have to pay this time. It would be equal to an increase of a farthing per ounce, but, instead of a farthing, smokers would have to pay a halfpenny. Thus they would practically have to pay for both increases, and the manufacturers and retailers would be able to recoup themselves for their previous losses. At present there was scarcely any unstemmed tobacco imported, and Mr. Austen Chamberlain's expectations stood a good chance of being realised this year. After that, however, the supplies from America would be brought over with the centre stems as well, and the work of picking the leaves would be done at home. This might benefit the workers a little, but seeing that, as it was, all the tobacco was carefully sorted out the effect of this additional work would not offer employment for many more hands. The revenue from the unstemmed tobacco would next year be sure to drop, and it was difficult to understand from where the half-million would be forthcoming. The trade in foreign cigars had of late years been dull, and the sale of British cigars very much on the increase, so that the sixpence would not do much good. It would raise the price by about 6d. or 9d. for the hundred cigars, but this was a quality of tobacco which only the better class smoked. The same remark applies to foreign cigarettes.

MANCHESTER.

Among the tobacco manufacturers of Manchester, whose establishments are chiefly to be found in Withy Grove, news of the Budget proposals was received with consternation.

The 4d. per pound additional tax which was imposed during the war, followed by the recent war of prices inaugurated by the rival trusts, placed tremendous burdens upon the backs of the smaller manufacturers and the retailers. "This is the last straw; it's cruel," was the opinion freely expressed. Already a number of old-established firms, one of which had been in existence a century and a half, has gone to the wall, others are paying no dividends, while many are struggling hard for very small profits.

"This 3d. extra upon our raw material," said a Withy Grove manufacturer recently, "will drive many out of the trade. The bulk of the tobacco imported, except for the cigar trade, comes under the definition 'stripped,' which means that the stalk is taken out of the leaf. This stalk is ground up for snuff, and Mr. Chamberlain's proposal means a clear gain of 3d. on the pound for those manufacturers who also make snuff, and therefore import unstripped leaf.

TWIST AND SHAG WILL NOT PAY.

"The effect upon those manufacturers who make the cheap tobaccos, twist, common shag, &c., which sell at 3d. per ounce, will be disastrous. Everybody has heard how prices have been cut of late, and at the present time the margin of profit on the cheap tobaccos is exceedingly small.

"After paying 3s. duty, the manufacturer supplies the retailer at 3s. 4d. per pound. He sells at 3d. per ounce, and as he cannot cut up and sell 16 ounces to the pound because of waste, and the turning of the scale, he does not get more than 5d. profit."

Upon being informed that the cheap tobacco costs the manufacturer about 6d. or 7d. per pound, the *Dispatch* representative asked how he could manufacture it and sell what actually costs 3s. 6d. for 3s. 4d.

PROFITS FROM MOISTURE.

"The explanation lies in the moisture question," was the reply. "Tobacco has naturally about 14 per cent. of moisture, and we are allowed to sell up to 30 per cent. That's where we get our profit. In the old days the duty was 3s. 6d., but then there was no restriction as to moisture. Before the war the duty went down to 2s. 8d., and the standard of moisture was put at 30 per cent. Then 4d. was put on the tax, and now this extra 3d. will be ruinous."

"But doesn't the consumer pay?" was the question which naturally occurred.

"He did not pay the 4d., and with the keen cutting which goes on in the trade it is very questionable if he will pay this 3d. A halfpenny per ounce on prices would just compensate the manufacturer and retailer for the two increases of duty.

"A great deal of our stuff is now worked at a 2½ per cent. margin. The Imperial Tobacco Company is still underselling us, and hardly a manufacturer of twist in the country is making a living profit. Most of it is made in the North of England and Ireland."

AN UNEXPECTED BLOW.

The proposal seems to have come upon the trade with all the staggering effect of an unexpected blow. The possibility of an increase had been discussed, it is true, but hardly seriously, for even at the last moment there were no unusual orders in anticipation of a rise in prices.

The effect upon retail prices is the question in which "the man in the street" is most interested, and although one or two of the manufacturers consulted held the view that the consumer must be made to pay, the opinion was strongly held that competition would not permit a rise in prices.

The representative of one of the biggest concerns in the kingdom declared his belief that there would be an attempt on the part of the trade to put up prices, but, he said, "It won't last. It will be the small manufacturer who will feel it," he continued. "He has already been hit very hard." He agreed that the cheap tobacco trade would feel the effect most, "and it is the 'three pence an ounce' tobacco which forms the staple trade."

PURE PROTECTION.

The extra 6d. on foreign cigars and 1s. on foreign cigarettes, as a purely protectionist measure, is of course hailed with delight by the manufacturers concerned. The present duty of 5s. 6d. per pound on imported cigars gives the home manufacturer a good pull. He only pays 3s. duty for his tobacco, and will continue at that figure, inasmuch as cigars are made from the unstripped leaf.

Foreign cigarettes, which already bear a duty of 4s. 6d. per pound, are not a very large import, and those which come in are chiefly the more expensive Egyptian and Turkish brands, which will easily carry the extra duty.

The cigarette craze is quite a recent development, and the industry in this country is now a very extensive one. Here, again, the 3d. extra duty on stripped tobacco will be felt, and one manufacturer remarked that he should not be surprised if there was an immediate rise of a halfpenny on many of the packet cigarettes.

The increased tobacco duty severely hits a Liverpool industry, which has already been handicapped by American competition, and there is certain to be a vigorous agitation in the city against the increased impost.

DUNDEE TOBACCONISTS.

From interviews which the representatives of the *Dundee Courier* recently had with leading citizens in Dundee it would look as if the proposals of the young Chancellor are to receive general commendation and be regarded as a fair and equal distribution of the burdens of the State. Naturally some of those affected in business by the new duties do not look on the schemes so favourably, especially as the extra taxes on tobacco and tea have taken the trade somewhat by surprise.

"PIPE OF PEACE" ATTACKED.

The proposal to further tax tobacco has caused quite a flutter in the "trade," and the Chancellor of the Exchequer has not made friends with the British manufacturers of the finished article by his proposed new rate of 3s. 3d. on stripped tobacco before importation. Mr. W. W. Fairweather, Dundee, expressed himself much surprised that the Chancellor should have further increased the duty on tobacco, a commodity so heavily burdened already. The working men of the country were entitled to be in a position to buy an ounce of good roll tobacco for 3d. per ounce. With the duty at 3s. 3d. plus an eighth, it was an utter impossibility to supply a good ounce of tobacco at 3d. when it cost within a mere fraction of 2½d. per ounce as imported. He thought working men had every reason to strongly resist this attack on what was sometimes their only luxury. The "trade," Mr. Fairweather considered, had every reason to be dissatisfied with the number of changes experienced in recent years. Although in some of the larger companies good profits might have been made they had been secured on the higher class goods. The Government authorities knew well enough that this new duty would simply raise the price of the lower grade of tobacco. The working man had therefore cause for grievance at the proposed tax. As to the increased tax on cigarettes and cigars, it would fall on the shoulders of those who were well able to bear it.

NOTTINGHAM TOBACCONISTS' VIEWS.

A representative of the *Nottingham Express* has interviewed several Nottingham tobacconists, and they all agreed that the duty proposed by the Chancellor of the

Exchequer had in it possibilities for doing injury to their trade, and causing a good deal of confusion. Much depended upon what share of the duty the manufacturers decided to pay.

The tax, one of the retailers remarked, will certainly do me some harm. The manufacturers will not bear the whole of the extra cost themselves, but will probably pay a penny, and put the other twopence on the consumer. They may, of course, charge the full three pence, and in that event we (the retailers) shall either have to deal in farthings or "rob" the public out of five pence in every pound of tobacco we sell. To illustrate my meaning, we shall either have to charge 3¼d. or 3½d. for the tobaccos we now sell at 3d.; in the first case we should have to deal in farthings—which would be very awkward and undesirable—or make an additional eight pence, whereas we have only to pay three pence.

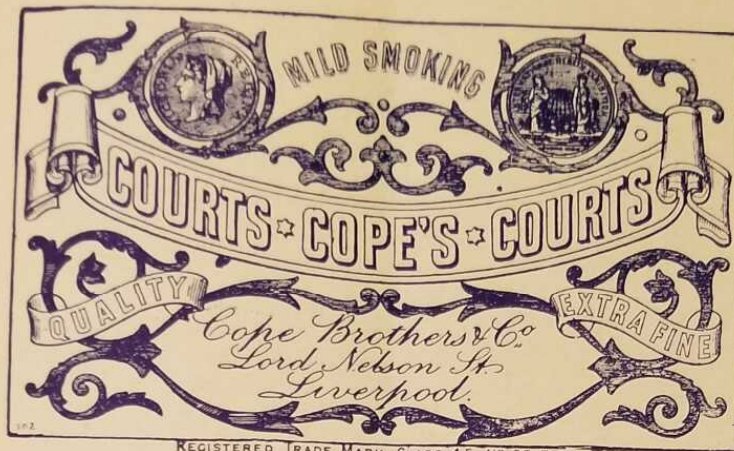
And you think there will be a loss of trade?—Certainly. People will come in for their three penny tobacco as usual, and when we ask an extra farthing or halfpenny, as the case may be, they will say: "Oh, but you had this in before the extra tax was on," and walk out of the shop. This will be one of our chief difficulties—for a time at all events—and I think we shall be placed in an invidious position; but I cannot tell you anything very definite until the manufacturers' revised lists are in circulation.

The Real Point about the New Duty.

The points are so admirably put by the *Manchester Guardian* that we think it desirable to reprint their able leader.

"Few people seem clearly to have understood the real point raised by Mr. McKenna on the new tobacco duty. Of those few it is extremely improbable that Mr. Austen Chamberlain is one. There is no question of anyone's honour, but a good deal of question of some people's intelligence. But the point is not really a personal one, and why Mr. Balfour should have chosen to give it so violent a personal tone is very hard to understand. The true point is that we have a clear case of the way in which protective taxation makes one man's fortune by another man's ruin. The duty differentiates between two forms of tobacco, stripped and unstripped. Of both kinds there exist at the time when the Budget resolution is passed enormous quantities in bond—in point of fact, about 150,000,000 lbs. of stripped and 50,000,000 lbs. of unstripped. Now the resolution raises the duty on stripped by 3d.—that is, adds 3d. to the cost of taking it out of bond. What is the consequence? Obviously that buyers avoid the stripped so far as they can, and buy the unstripped. Hence the price of stripped tobacco falls and the price of unstripped rises. As a fact, we believe, there has been a fall of about 1½d. per pound in stripped and a rise of about the same amount in the stem. The further consequence is that dealers who had bought the stripped tobacco at the old prices lost the whole margin, and some, we fear, have been very heavily hit. On the contrary, anyone who, either by luck or by intelligent anticipation, bought up unstripped tobacco before the Budget, gains the whole movement of price. The larger holder of the favoured kind makes his money—and from the amount of stocks held very large sums of money are in question—and makes it at the expense of innocent holders of the other kind. Out of all this transference of profits meanwhile the State makes not a penny. It is not surprising that the few people who have clearly realised the point are indignant that the whole question should be buried under a mass of rhetoric about Mr. Austen Chamberlain's personal honour."

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Mr. Gallaher and the New Duty.

EXCITING DEBATE IN THE HOUSE OF COMMONS.

Discussion of the Budget proposals formed the principal business of the House of Commons on May 3rd.

The Chancellor of the Exchequer, answering a question by Mr. Lough, said the duty was not returned on the stalks of tobacco stripped in this country unless they had been ground into snuff and exported or deposited in the King's warehouses, and then the rebate worked out, not at 3s. 1d. per lb., but 2s. 7d. The snuff thus manufactured was used for nicotine, sheep dip, &c., and the stalks were less valuable for this purpose than if they remained unground. He anticipated that the additional duty on foreign cigars would produce £45,000; on the cigarettes, £20,000.

On the motion of Mr. Balfour, it was agreed by 240 to 163 that the twelve o'clock rule should be suspended if the proceedings on the reports of the Committee of Ways and Means were still under discussion at midnight.

The House then proceeded to consider these reports. On report of the resolution for increasing the Customs duty on cigars by 6d., that on cigarettes by 1s., and that on stripped tobacco by 3d. per pound.

Mr. Robson characterised the new duties as protectionist in their nature. In regard to cigars and cigarettes, the duty was put on the foreign product, while there was no corresponding Excise duty on the home product. He denied that this tax acquired any Free Trade character by being styled a luxury tax, and went on to say that the duty on stripped tobacco was still more openly protectionist than that on cigars and cigarettes, since its object was clearly to restore to England the lost employment of stripping the tobacco leaf. Moreover, it only cost about a penny a pound to strip the leaf, yet the Chancellor of the Exchequer proposed to put on a tax of 3d. per pound. This, of course, was equivalent to penalising the employer who preferred to import his leaf in a stripped or partially manufactured state. In one sense the Chancellor's fiscal device would create employment. Employment could always be created by hampering a great industry, but that was the employment of which the pauper's stone-heap was a type, and was very far from involving an increase of general employment. He asked, amid Opposition laughter, whether the Chancellor of the Exchequer and his friends had consulted the Tariff Commission, and said it was noticeable that the only representative of the tobacco trade on that body was Mr. Gallaher, a manufacturer of Irish roll tobacco, in which the stalk was utilised, and consequently one who stood to win on the tax. Mr. Gallaher had actually boasted of his power to influence the action of the Government, and he (the speaker) suggested that the Chancellor of the Exchequer should administer a rebuke to that gentleman, or, if that was impossible because his influence had actually been exercised, should advise him not to give the game away so completely in future.

MYSTERIOUS INCREASE IN IMPORTS.

Mr. McKenna reminded the Prime Minister of his pledge not to introduce Protectionist legislation till he had the authority of the electorate. It could not be denied that this was Protectionist legislation. If, however, the stripping industry was introduced here it would be necessary to import Chinese labour, because the stripping abroad was all done by negroes at low wages. He remarked that the imports of unstripped tobacco in March were twice as large as in the corresponding month of the previous year and much larger than in any previous month. Who, he asked, had advised the right hon. gentleman in this matter? There was no suggestion that he was in complicity with

anybody, but someone appeared to have got wind of the proposal. Had the Chancellor been made a dupe and been advised by persons interested in bringing in unstripped tobacco?

Mr. Austen Chamberlain: If I correctly understand the hon. Member, he is insinuating rather a grave charge, and I think I am entitled to ask that he should formulate it in express terms, and I should then be in a position to answer him. Does he conceive that I have given information?

Mr. McKenna: I say there is no question of the right hon. gentleman's guilt or innocence in the matter. No one supposes he is anything but a perfectly honourable man. The question is, Is he a dupe? That is a perfectly simple question. I do not insinuate anything. I state the facts as they are to be found on the public records. The import of unstripped tobacco in March, 1903, was 2,063,000 lbs. and for March, 1904, it was 4,622,000 lbs.—more than double, and far in excess of any import of the sort that has ever taken place. That is the fact I state, and I trust the right hon. gentleman will not talk about insinuations.

Mr. Austen Chamberlain: What conclusion does the hon. Member draw.

Mr. McKenna said he was asking the right hon. gentleman to tell him the facts that he did not yet know. He had stated the facts that he did know. He knew this: that Mr. Gallaher was the largest holder of stocks of unstripped tobacco, that he was a member of the Tariff Reform Commission, and that Mr. Chamberlain had said in his opening address to the Commission that, though they would not be law-givers, they would have done a great service to the law-givers. He wanted to know whether a great service had been done to the law-givers by the Tariff Commission, and in particular by Mr. Gallaher, and if not by Mr. Gallaher himself, who had been the advisers of the right hon. gentleman in order that they might judge if there had been any connection between the Chancellor and the Tariff Commission?

Mr. Austen Chamberlain: May I ask whether I rightly understand the hon. Member to suggest that Mr. Gallaher has imported an exceptional quantity of unstripped tobacco, and has been my adviser in making a change which was to his benefit? Is that what he suggests, and, if not, may I ask him to state exactly what is the conclusion he wishes the House to draw?

Mr. McKenna: We have not nearly reached the stage of conclusions yet. We appeal to responsible Ministers to give us information before we draw our conclusions. I show a *prima facie* case that someone anticipated correctly what the Budget proposals were going to be. As to who anticipated it I do not know, but Mr. Gallaher says that the Commission has accepted his views, and that he approves the Budget.

THE FATHER INTERVENES.

Mr. J. Chamberlain said: As the hon. Member refuses to give the Chancellor of the Exchequer the satisfaction to which I think he is entitled, I wish to ask whether he will explain a little more fully his insinuations against me. Does he insinuate that in saying that an important representative of the Commission would have great influence with our future law-givers in any recommendations they might make—does he mean to insinuate that in making that general statement I was suggesting to the members of the Tariff Commission that they should improperly use their position in order to advise the Chancellor of the Exchequer to alter the taxation of the country for their benefit?

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Mr. McKenna: The right hon. gentleman's intellect is far too subtle for me. He has really very little to do with this matter.

Mr. Chamberlain: Then why drag me in?

Mr. McKenna said he had reason to refer to the Tariff Commission and its objects, and Mr. Gallaher had made recommendations which had approved themselves to the Committee.

The Chancellor of the Exchequer said they had just heard a speech of a kind that they were not often accustomed to listen to, and one which, if it reflected discredit upon anyone, did so on its maker. He had thought fit to insinuate repeatedly and persistently charges of what would be dishonest conduct, if not absolute fraud, against certain persons. He had asked whether the charges were directed against him, but Mr. McKenna said No. He had then branched off to the Tariff Commission, and his right hon. friend (Mr. J. Chamberlain) invited him to particularise, but again the hon. Member refused to make clear what he did not hesitate to insinuate. As to the tax itself, it might conceivably have some slight protective effect, but that was not his object in imposing it. His object was to get revenue. It was quite true that the sum he would be able to raise by this tobacco tax was not very large, but he had nevertheless thought it worth while to impose it, since it was a useful one, and would not do anybody any harm, and to take such revenue as might accrue from it. With regard to the taxation of stripped tobacco, he had made, prior to his Budget statement, no inquiries from any member of the tobacco trade; he relied wholly on the information in the possession of the Revenue Department and the Treasury. The last speaker had suggested that Mr. Gallaher had obtained information directly or indirectly from him (the Chancellor) or those who advised him as to the imposition of the tax, or that that gentleman himself actually advised such imposition, and had some ground for believing that it would be acted upon, and that he then took advantage of what he knew was going to happen to import a large quantity of tobacco.

Mr. McKenna: I never said that.

The Chancellor of the Exchequer replied that if the hon. gentleman did not say that he said nothing, practically, and if he did not mean that he meant nothing. As a matter of fact, he (the speaker) had had no direct communication whatever from Mr. Gallaher, and the only even indirect one was in the form of a letter addressed to the Chairman of the Board of Inland Revenue since the introduction of the Budget—a letter expressing the opinion that a mistake had been made in regard to the tobacco proposals, and that they would probably never have been submitted if Mr. Gallaher's evidence before the Committee, to which reference had been made, had been read by him (the Chancellor). He should not have sought to bring back to England a trade which had been diverted from the country by natural causes, but it was a very different thing to remove fiscal provisions which actually prevented a trade from following its natural course. The importation of stripped tobacco, he added, was bad both for the trade and for the article itself.

Lord H. Cecil said Mr. McKenna's proper course would have been not to raise the matter publicly, but to write privately to the Chancellor of the Exchequer. By drawing attention to it publicly he had put into the hands of irresponsible people the apparatus of calumny. He listened with interest and admiration to the speech of the Chancellor of the Exchequer, whose lucidity of mind admirably qualified him for the position he held, but must sometimes be found somewhat troublesome when he was acting not as Chancellor of the Exchequer but as a tariff reformer. His clear insight into these matters, which he expressed so distinctly, must cause not only uneasiness to himself but to many of those with whom he came into contact, some of whom must be near and dear to him. He was delighted to hear the Chancellor of the Exchequer talking of the natural course of trade, and recognising that trade, when it followed its natural course, was doing the best it could possibly do for those who were seeking employment. The right hon. gentleman did not fall into the error of the hon. Member (Mr. Parker

Smith), who had been supporting this tax under a misapprehension, believing that here was just the ray of sunlight coming over the eastern horizon, heralding the great luminary that was soon to cover the whole world with prosperity and brilliancy. His hon. friend believed that in the tobacco trade as in any other, it was desirable to have a fiscal system which enhanced the demand for employment. That was one of the great mistakes into which Protectionists fell. There was an abundance of demand for employment, and if there were not enough it would be perfectly easy to increase opportunities of employment by setting up a gratuitous treadmill. What was so often overlooked was that it was not employment but the remuneration for it which was wanted. Hon. Members knew that after the great storm of 1703—the storm of 1903 was of another character—there was a great demand for employment, but if there had been a storm once a week the country would have been rapidly reduced to the condition of a desert. The people would have been worse off than ever before because of those hurricanes. The late Colonial Secretary, like the Duke of Marlborough, wanted to ride the whirlwind and direct the storm. He called it scientific taxation.

The resolution was carried by 250 to 176, a Government majority of 74.

#### THE NEW DUTY.—SCENE IN THE HOUSE.

Mr. McKenna had given notice that he would ask the Chancellor of the Exchequer, on May 5th, whether, in view of the large and exceptional import of unstemmed tobacco in the month of March in anticipation of the Budget proposals, he would grant a Select Committee to inquire who were the importers; and whether the import had been induced by information that it was intended to make such proposals.

There was a large muster of members, especially on the Ministerial side, and when the Chancellor of the Exchequer entered the House he was enthusiastically cheered from the Government benches, while when Mr. McKenna rose to put the question he was promptly cheered from the Opposition benches, there being counter cries of "Oh!" from the Ministerialists.

Mr. Chamberlain simply announced that the Prime Minister would answer the question.

Mr. McKenna subsequently put the question to Mr. Balfour, and again there was an outburst of cheering on the rival sides. The Hon. Member for Monmouthshire sought, in putting the question, to correct a false impression which might have been created by the substitution of a semicolon for a comma.

The Speaker: I am informed that that is a printer's error.

Mr. McKenna said it seemed to him to divorce the two questions; he wanted a Select Committee to inquire into both points mentioned in the question.

Mr. Balfour: As far as I can judge, the printer's error even when supplemented by the hon. member's statement does not alter the substance of the question. The Government do not propose to grant the Committee asked for. (Ironical cheers.) The facts as I understand it are these. The hon. member came down with a prepared attack upon the honour of one of the members of the Government. (Loud Opposition uproar and cheers from Ministerialists.)

#### "A PROLONGED DISTURBANCE."

Mr. McKenna promptly rose, but the Prime Minister refused to give way, and there was a prolonged disturbance. Eventually Mr. McKenna was heard to exclaim, "A point of order," and Mr. Balfour then sat down.

Mr. McKenna: I desire to ask whether, if the Prime Minister makes such a statement, I shall have an opportunity of replying.

The Speaker: I do not think it would be in order or in accordance with the rules that govern questions to enter into a statement having reference to a previous debate. Any explanation of that kind will have to be given at some other time.



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When the Speaker resumed his seat there were continued cries of "Withdraw" from the Opposition benches, and counter cries of "No" from the Ministerialists.

The Speaker: If I thought there was anything calling for withdrawal I should say so.

Mr. Balfour: I am not quite sure that I understood the full extent of your ruling, sir. Would you wish me not to refer to any incidents which occurred on Tuesday last?

The Speaker: Yes. I think it would be improper to refer to anything which took place in a previous debate during this Session. The question has been answered. I am not saying it would be impossible to say more than the Right Hon. gentleman has said, but it would be out of order to refer to a previous debate.

#### DEMAND FOR WITHDRAWAL.

Sir H. Campbell-Bannerman, who was received with loud Opposition cheers, said: As the Prime Minister has made a distinct accusation against my hon. friend, founded on what took place the other day, would it not be desirable that that should be withdrawn, as it cannot be further discussed? (Opposition cheers and cries of "No, no.")

The Speaker: The Prime Minister was putting his construction upon what he understood the hon. member to have said, and I stopped him at the earliest possible moment. I do not think there is anything for him to withdraw. (Ministerial cheers.)

Mr. Balfour: Perhaps I may say for the relief of the Right Hon. gentleman that all I said was that the hon. member came down with a prepared attack on the honour—(angry Opposition cries of "You are repeating" and "Withdraw.")

Sir H. Campbell-Bannerman: I must appeal to you, Mr. Speaker, whether under your ruling this is in order?

Mr. Balfour: I am not going to say anything more.

Mr. Dalziel: You have said it twice already. Withdraw.

The Speaker: The Prime Minister, as I understand, was simply repeating his words under the impression that that would satisfy the Right Hon. gentleman. (Opposition cries of "No.")

Sir H. Campbell-Bannerman: The fact of his having repeated the words rather gives greater emphasis to my

objection. (Cheers, and counter cheers.) He accuses my hon. friend of having come down with a prepared attack.

Mr. Balfour (emphatically): Hear, hear.

Sir H. Campbell-Bannerman: With a prepared attack on the honour of one of His Majesty's Ministers. As that, according to your ruling, was an irregular statement to make in answer to this question, I ask whether, as my hon. friend cannot reply to it, and as no one can discuss it, the Right Hon. gentleman should not be called upon to withdraw it. (Angry Ministerial shouts of "No.")

#### THE TOBACCO TAX.—MR. GALLAHER AND HIS CRITICS. IMPORTANT INTERVIEW.

With reference to the debate in the House of Commons recently, a representative of the *Belfast Evening Telegraph* has seen Mr. Thomas Gallaher, J.P., head of the firm of Gallaher, Limited, and that gentleman states distinctly that before the introduction of the Budget he only paid duty on his usual quantity of tobacco, including stripped and unstripped. Had he known that any change was about to be made by the Chancellor of the Exchequer he would have paid not £36,000 but £200,000 at least, as he has frequently done in anticipation of an advance upon the duty. Mr. Gallaher states that he has given no evidence whatever before the Tariff Reform Commission in regard to the duty upon tobacco. He did give evidence, in conjunction with other manufacturers, before a Departmental Committee in regard to the "drawback" in regard to which the manufacturers have been losing 3d. in the pound for years. Mr. Gallaher considers the statements of Mr. Robson, K.C., and Mr. McKenna, B.L., as most unfair, inasmuch as they are without foundation, and calculated to do him great injury. His whole imports in March were 133 hogsheads of "strips" and 19 hogsheads of leaf tobacco. This, he says, proves the statements of Mr. Robson and Mr. McKenna to be wholly unwarranted, and he sincerely hopes that they will withdraw the allegations made before the House of Commons, and give the same publicity to the facts of the case as they did to what was absolutely untrue. Mr. Gallaher adds that his evidence before the Departmental Committee can be read in the House of Commons Blue Book.

# Tobacco and the Budget.

## THE STORY OF A HOAX.

BY HAROLD COX.



THOSE who had the pleasure of hearing Mr. Austen Chamberlain's Budget speech, and those who have had the later pleasure of reading it, will remember that under the head of tobacco he made two proposals. The first was to remedy an injustice to the British manufacturer in the present method of taxing unmanufactured tobacco; the second was to impose a "luxury" tax on cigars and cigarettes. Let us deal with the two proposals in this order.

#### STRIPPED v. UNSTRIPPED TOBACCO.

The story of the hardships of the British manufacturer as told by Mr. Austen Chamberlain seems, on the surface, fully to justify some change in the law. After explaining that "stripped" tobacco is the tobacco leaf with the stalk stripped from it, and that "unstripped" tobacco is the whole leaf, he stated that the duty on both was 3s. a pound. He went on to show that this was unfair to the British manufacturer, who was deprived of the chance of undertaking what Mr. Chamberlain called the first process of manufacture—namely, the stripping the leaf from the stalk. He added that the revenue also suffered:

"In the first place the revenue loses the additional sum which it might gain if this part of our tobacco duties were framed in accordance with the rest of them. In the second place the stalk is the moistest part of the leaf, and as the duty is assessed upon the total weight, including any natural moisture of the leaf, it is decidedly to the disadvantage of the revenue to discourage the importation of the stalk."

The argument is so clear that a paraphrase is only needed for the sake of condensation. The British manufacturer suffers because he has to pay the same duty on the absolutely raw material as on the partly manufactured product; the revenue suffers because the importation of stripped tobacco is encouraged, and thus the duty on the stalk is lost. To drive the point completely home Mr. Austen Chamberlain stated that under this system the importation of stripped tobacco had progressively increased until it now represented 77 per cent. of the total.

#### AN EXTRAORDINARY BLUNDER.

That is the story, and if only it were true there would be an irresistible case for a prompt alteration of the law.

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Indeed, the wonder would be that none of Mr. Austen Chamberlain's predecessors had discovered such a flagrant injustice to the British manufacturer and such an obvious leak in the Customs revenue.

*The truth is that Mr. Austen Chamberlain failed to inform himself of the fact that the British manufacturer, after paying duty on the whole leaf, takes back the stalk to the Custom House and receives a full refund.*

The duty is paid at the rate of 3s. a pound, and the Custom House buys back the stalks for 3s. 1d. a pound. They are then either destroyed or sold for fumigating greenhouses. Thus the British manufacturer, instead of losing 3s. a pound on the stalks, as Mr. Austen Chamberlain alleges, is paid a penny a pound for the trouble of stripping them from the leaf and grinding them into powder. It is possible that this payment ought to be higher, but the grievance is minute, and could easily be removed by increasing the refund.

Next as to the revenue. The Chancellor of the Exchequer stated that the Revenue loses if the stalks are not imported. On the contrary, the stalks are simply a nuisance. They have to be weighed with the leaf when they come in, and weighed again and tested for moisture and inorganic matter when they are brought back for the refund. The small sums realised by selling them probably do not cover the expenses.

#### A FLOURISHING BRANCH OF THE TRADE.

Therefore, neither from the point of view of the British manufacturer nor from the point of view of the Revenue is there any case whatever for a differential duty as between stripped and unstripped tobacco. The question whether tobacco shall be imported stripped or unstripped is determined by a variety of commercial and industrial considerations. In many cases the tobacco can be economically stripped where it is grown, and in that case there is a saving of rail and sea freight by importing it ready stripped. In other cases special firms, either in England or abroad, have special facilities for stripping particular classes of tobacco.

The trade, in a word, adjusts itself to its own requirements, and the British manufacturer buys either stripped or unstripped tobacco, as he finds most convenient. As a matter of fact, an enormous quantity of unstripped tobacco is still imported.

The figures for the past six years are as follows:—

#### NET IMPORTATIONS OF UNSTRIPPED TOBACCO.

*In millions of lb.*

| 1898. | 1899. | 1900. | 1901. | 1902. | 1903. |
|-------|-------|-------|-------|-------|-------|
| 21    | 19    | 15    | 19    | 23    | 28    |

These figures are taken from the Board of Trade Returns. (See Cd. 1,582, pp. 48 and 126, and Monthly Return for December, 1903, pp. 54 and 204.) They show that the "unstripped" trade is already flourishing without any Parliamentary assistance. But if an extra duty is imposed on stripped tobacco those manufacturers who now find it more convenient to import their tobacco ready stripped will be compelled to import it unstripped and go to the trouble of stripping it themselves.

#### MAKING WORK.

This is what the new Chancellor of the Exchequer calls "making work." He is literally accurate. But while he makes the work the taxpayer has to provide the wages. As his scheme operates so will the revenue from the extra duty decline, and consequently new taxes will have to be imposed to fill the void. In return for these extra taxes, whatever they may be, we shall have the pleasing consciousness that British ships are needlessly carrying so many tons of tobacco-stalk across the Atlantic. That is what Protection always means—robbing the taxpayer in order to pay for wasted energy.

#### THE POOR MAN'S PIPE.

Next we come to Mr. Austen Chamberlain's "luxury" tax. The impression that his speech conveyed was that

the "luxury" tax on cigars and cigarettes would yield the bulk of the new revenue of £550,000. This is not so. The quantity of cigars and cigarettes imported is comparatively small, and therefore even a high duty yields little revenue. Taking the figures of last year, the new "luxury" tax of 6d. on cigars should yield £47,000, and the new tax of 1s. on cigarettes £23,000. Possibly, if Mr. Austen Chamberlain had mentioned those figures in his speech, the House might even have been rude enough to smile. It is for the sake of these ridiculous sums that the Chancellor of the Exchequer is upsetting the price lists of hundreds of firms and the business arrangements of thousands of retailers. The expense imposed upon the trade in new price lists alone will exceed the whole year's revenue from these finicking duties. Moreover, on his own showing, even these small sums will not be realised, for the new taxes are intended to encourage home manufacture and so diminish the importation of foreign cigars and cigarettes. He himself evidently estimates the combined yield of these two taxes at £50,000. The £50,000 is to be raised by the new 3d. on stripped tobacco—in other words, by an additional tax on the staple tobacco smoked by the poorer classes.

#### THE RICH MAN'S CIGAR.

And not only does the Chancellor of the Exchequer get the bulk of his new revenue out of the poor man's pipe but he has even contrived to increase the present disparity between the rate of taxation on cheap tobacco and the rate upon those qualities that the rich only can afford to smoke. Take as the basis of comparison a 2s. cigar and a 2d. cigar. With £1 a member of the Tariff Reform Commission can buy ten 2s. cigars. The duty on them will be 1s. 1½d. A workman spending an equal sum on 2d. cigars would obtain 120, and the duty in his case would be about 4s. 6d. Thus under the present taxes the workman pays 4s. 6d. in taxation out of every 20s. he spends on tobacco; the rich man pays 1s. 1½d. It might have been imagined that the Chancellor of the Exchequer, when talking of "luxury" taxes, would have tried to redress this inequality. He has intensified it. The effect of the additional 6d. on cigars is to add 1½d. to the rich man's burden, while the new 3d. on raw tobacco will increase the poor man's tax by 4½d. An *ad valorem* duty on tobacco is doubtless impossible, but it is possible for a Chancellor of the Exchequer to abstain from pretending that he is taxing the rich when he is really taxing the poor.

#### REVENUE SACRIFICED—GRIEVANCES UNREDRESSED.

Thus the new scheme of tobacco taxation is a hoax all round. The alleged "luxury" tax leaves the relative burden on the poor man's tobacco greater than before; and the alleged grievance of the British manufacturer, which Mr. Austen Chamberlain sets out to redress, proves to be nothing but a mare's nest.

Meanwhile revenue is needlessly sacrificed. When Sir Michael Hicks Beach increased the tobacco tax by 4d. in 1900 he estimated for an additional revenue of £1,100,000 and more than got it. Mr. Austen Chamberlain puts on 3d. and only hopes to get £550,000.

He talks of grievances, yet makes no attempt to remedy the many real grievances of the trade. It is sufficient here to mention the gross injustice of levying the same licence duty of thirty guineas a year on a small manufacturer who turns out anything over 100,000 pounds of tobacco, and on a great firm that manufactures two or three million pounds. This artificial encouragement of the big manufacturers at the expense of their smaller rivals is obviously opposed to the interests of the community. Of larger reforms, such as levying the duty on the completed article instead of on the raw material, it is premature yet to speak. The important point now is to defeat a scheme which is based upon ignorance of the real facts; which sacrifices revenue and harrasses trade in order that the new Chancellor of the Exchequer may play with Protection and smooth the path of the Member for West Birmingham.—*Westminster Gazette*.

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to whom a parcel of Messrs. R. I. Dexter's Specialities to the value of 20/- has been forwarded.

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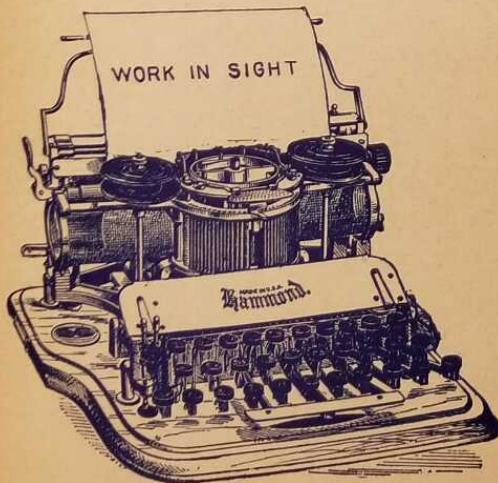
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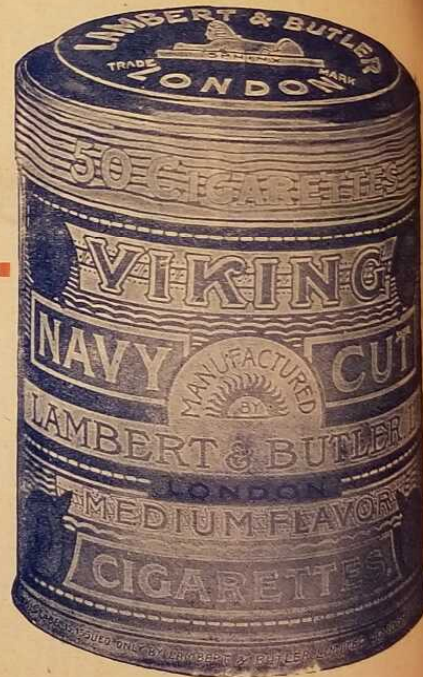
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