

Vol. IX., NO. 8, AUGUST, 1904.

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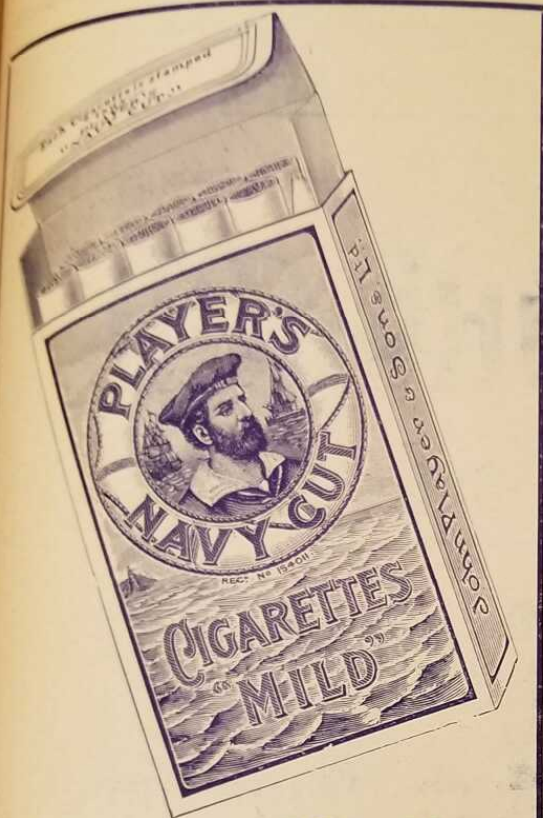
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N.B.—We have representatives covering the United Kingdom.

## The Cigarette World

AND TOBACCO NEWS.

AUGUST 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.

FOR THIS RELIEF NO THANKS.



IN dealing with the thorny question of the new duties last month, we confessed that we held pessimistic views as to the possibility of any alteration being made, but we must acknowledge that our pessimism has not been altogether justified, for the Chancellor of the Exchequer has given way to the extent of remitting 1½d. per lb. on all stripped tobacco proved to have been in bond before the end of the last financial year. The concession is a clear admission that the extra duty on stripped tobacco was a mistake, and as the mistake has caused immense trouble

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**45, MINORIES, LONDON, E.**

and expense to the trade we think the heading of this article (for which parody of Shakespeare's words we ask indulgence) is more than justified. Mr. Chamberlain's proposals, as announced in his Budget speech, were to raise additional revenue and to increase home employment. With regard to the first, it may be observed that the proposed concession will reduce the estimated revenue of £300,000 by at least £200,000. But it is more than probable that the remaining £300,000 will soon disappear, since it is obvious that manufacturers will cease importing stripped leaf altogether, since the cost of stripping it in this country will not exceed one-third of a penny per lb. No manufacturer will, therefore, be likely, for the purely benevolent purpose of increasing the revenue, to pay 3d. duty for stripped leaf when he can import unstripped leaf and get it stripped at less than one-sixth the cost. As to increasing home employment, we fancy this point is no longer insisted on, even by Mr. Chamberlain, inasmuch as it has been proved to demonstration that the labour will be paid the lowest possible prices, and there is no advantage whatever in providing increased employment if the result be "sweating" labour. The additional tax of 3d. was in plain fact nothing less than a tax on the couple of dozen firms of importers who held large stocks in bond, and this injustice has been remedied to the extent of one half. Thus the first peddling attempt of the new Chancellor at protection has been a disastrous failure, and this failure is due to colossal ignorance of the tobacco trade. In concluding our remarks we may fitly quote from the excellent leader of the *Liverpool Mercury*:—"But, as always happens with protective imposts, the most solid objection to the duty lies in the injustice it will inflict upon one section of the trade for the benefit of another. The stocks of those who had been importing stripped leaf are unsaleable; while a privileged section of the trade, who had been laying in unstripped tobacco in unprecedented consignments, will reap an enormous profit. The strange and terribly suspicious circumstance, which may have had something to do with the concession, was that just before the introduction of the Budget unstripped tobacco was suddenly imported into this country upon a scale never witnessed before."

\* \* \* \*

An exhaustive case with reference to the Ogden Bonus was recently laid before Mr. Rufus Isaacs, K.C., Mr. Montagu Lush, K.C., and Mr. A. W. Groves. These eminent gentlemen were of opinion that the wording of the endorsement of the cheque or request for credit of the amount paid as a second instalment of the bonus was no bar to the recovery by the persons receiving such bonus of damages for Ogden's breach of contract to pay the further instalments of the bonus, which damages the Court of Appeal had already held a signatory, who had not signed any such cheque or receipt, to be entitled to. Counsel were further of opinion that the signing of the bonus agreement with the Imperial Tobacco Company after the transfer of Ogden's business to that Company was likewise no bar to the right to recover such damages. These opinions

were expressed by counsel positively and without reservation. The fact that the decision of the Court of Appeal was unanimously given against the Ogden Company and the opinion above quoted seem to give every ground for hope that the House of Lords will take the same common-sense view.

A question as to whether the liquidator had enough funds in hand to meet all claims having been raised, the solicitors for the new Association started by Mr. Nathan have replied that he had received far more than the £1,500,000 at which they had been put, that he was a man of position, and an officer of the Court, and that, as he was personally responsible to provide for discharge of liabilities before distribution of assets, it was absurd to suppose he had not provided for claims of which he had had notice from the time of his appointment. All interested should pay no attention to the policy of bluff which is being pursued, but join the Association in the confident expectation of having their claims settled satisfactorily. Verily, our American friends are likely to be "hoist with their own petard."

\* \* \* \*

The anti-tobacco fanatic will not find Mr. Vincent Howard's article on "The Use and Abuse of Tobacco" in the July number of *Macmillan's Magazine* very pleasant reading, but those who believe in the weed as a germ destroyer will find strong arguments to support their views. Mr. Howard refers to the investigations of Dr. Tassinari, who found that the smoke of tobacco in some cases entirely destroyed, in others retarded the development of, micro-organisms. For example, the bacilli of Asiatic cholera and pneumonia were in every instance destroyed by the smoke of tobacco irrespective of the kind or quality of tobacco used. Anthrax bacilli and the bacilli of typhoid offered greater resistance, the latter, indeed, were but ill affected by the smoke. Similar investigations have been made in Spain and Germany. Werke saturated a cigar with a liquid fully impregnated with cholera bacilli, and found that in 24 hours every germ was destroyed. He next placed bacilli upon dry tobacco leaves; in this case they were rendered harmless in half an hour. In other trials a contact with the leaf of three hours was required for their destruction. Curiously enough, damp tobacco was the least effective; the germs struggled hard for existence, and held out for three days before yielding up their lives to the superior genius of the weed. A 50 per cent. solution of tobacco overmastered them in 24 hours. But it is by burning tobacco, when its elements are liberated from their confinement, that the battle is most decisively won. Werke says that when he tested them with the smoke of tobacco every germ was rendered incapable of propagating disease in less than five minutes. Doubtless many lives have been saved by smoking, not to mention the comfort and delight which the weed has given to its countless votaries, and despite all the anti-tobacco societies man will continue to be a fervent worshipper at the shrine of my Lady Nicotine.

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Cigarettes,  
Cigars,  
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goods, which are not cut  
in price, which leave them  
a good profit, and for  
which repeat orders are  
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**Boer Tobacco.**

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THE BEST  
Magaliesberg Transvaal Tobacco,  
IN CANVAS BAGS.

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The Mildest Imported.

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2d. and 3d. Lines.

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**MIXED PARCELS.**

Every known brand at manufacturers' own list prices. Endless variety of  
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# Trade News and Notes.

The tobacconist's shop lately occupied by Charles & Co., next door to the General Post Office in Terminus Road, Bowdoin, has recently been taken over by B. Leon and

**TOBACCO TRUST HARD HIT.**—The Canadian House of Commons on August 5th passed a Bill giving the Minister of Inland Revenue power to cancel any license issued by the Department for the manufacture of tobacco, cigars, cigarettes, spirits, vinegar, or beer if the licensed manufacturer enters into exclusive contracts with dealers. The measure is really aimed against the American Tobacco Trust, which is endeavouring to control the Canadian tobacco trade by making contracts that restrict dealers to the sale of its own products.

**MR. GALLAHER AND THE MERSEY DOCK BILL.**—Amongst the distinguished recent visitors in the House of Commons the other night was Mr. Thos. Gallaher, the well-known tobacco manufacturer, Belfast, who was the guest of Mr. William O'Doherty, M.P. On Wednesday, the hon. member for North Donegal and Mr. Gallaher had an interview with the Chairman of Ways and Means (Mr. Jeffreys) with reference to the Mersey Dock Bill at present before Parliament, which will largely affect the cross-Channel trade between Ireland and Liverpool, Mr. Gallaher being Chairman of the Belfast Steamship Company.

**FACTORY FALLS IN RIVER. MATCHGIRLS EVICTED BY A REMARKABLE COLLAPSE.**

—A remarkable scene was witnessed on the banks of the River Lea, at Limehouse Cut, on August 4th. The match factory of Messrs. R. Bell & Co. abuts on the river, and the bank suddenly subsided. As this left Bell's machinery building and warehouse unsupported, a speedy alarm was raised, and the employes hurriedly rushed from the premises. They were none too soon, for about twenty yards of solid masonry resting on the bank first gave way, and then the main portion of the building, huge blocks of solid concrete and iron girders, crashed with a roar into the river. Along with this immense mass fell cases of splints, ready to be made into matches, logs of timber, and great stacks of prepared wood. "It's an ill wind that blows nobody good," and soop all the out-o'-works in the neighbourhood who seriously desired to perspire under the broiling August sun were busy at salvage operations. The twisted girders, in many cases with tons of concrete foundations hanging to them, presented a most fantastic appearance, and as the afternoon wore on all Poplar and Bow seemed to have come out to gaze on the novel sight. It was too hot to work, so they squatted and reclined on the tow path, watching the more enterprising spirits busy lugging great trees out of the evil-smelling water and recovering the more valuable portions of the stock. Near West Kensington, on the District Railway, a slight subsidence has occurred necessitating the working of the traffic for some distance between Kensington and Hammersmith by a single line only.

**THE TOBACCO DUTIES.**—Mr. Austen Chamberlain, acknowledging a letter from Mr. M. Barnett (chairman of the London Organising Committee of the United Kingdom Tobacconists' Alliance), forwarded to him by Mr. J. Bull, M.P., in reference to the efforts made by the retail organisations to obtain the withdrawal of the increased duty on stripped tobacco, has sent the following reply:—"I have read with care the letter from Mr. Barnett which you sent me on the 5th inst., and I hope you will assure him that I am very far from indifferent to the point of view of the retailer, which he urges with so much force. It is inevitable that any alteration of the duty on an article must at first inconvenience the particular trade concerned with that article. And I am afraid that the inconvenience is increased when, as in the present year, the discussion of the Budget is prolonged, and some uncertainty as to the ultimate decision of the House exists in the minds of traders. I can only say that, bearing in mind the objection which exists to any change in taxation, I went most carefully into the whole question, and exhausted, as I believe, the possible alternative ways of raising the necessary revenue under present circumstances before making my present proposals.

It was, however, necessary that I should raise fresh taxation, and I was obliged to have recourse to the tobacco duties for a part of the increase. It is not possible for me or any Chancellor to regulate the exact incidence of increased taxation between the various interests concerned, from the producer to the consumer. But I gather, from the reports in the trade journals, that business is already adjusting itself to the new conditions, and I hope that, although some inconvenience is inseparable from any change, it will not be of long continuance."

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CIGARETTES

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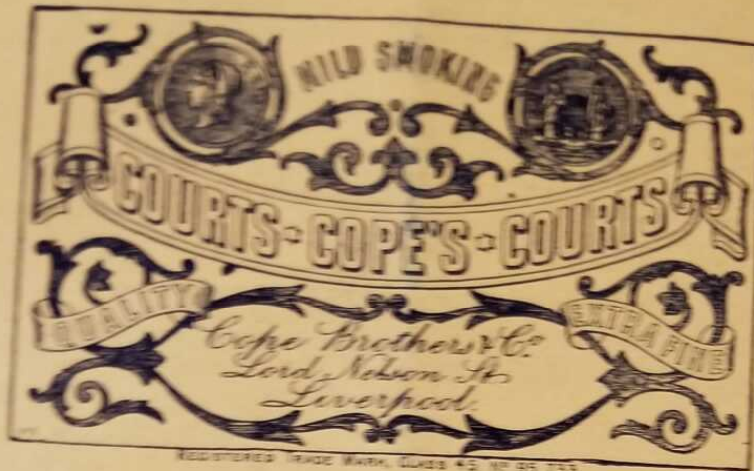
Telegraphic Address "TEOFANI, LONDON." Telephone No. 2783 Avenue.

**CIGARETTE SMOKING AND NICOTINE POISONING. A BOY'S DEATH AT HALIFAX.**—The danger of cigarette smoking by boys was illustrated at an inquest held on August 3rd at the Coach and Horses Inn, Halifax, by Mr. E. H. Hill (coroner) on the body of a boy of eleven named Patrick Snee, son of James Snee, of Dobby Hall. The evidence of the lad's parents was that he was playing in the district with other lads during Saturday afternoon, and in the evening complained of being ill, and began to vomit. Asked if he had eaten something which had disagreed with him he said no; he had been smoking cigarettes during the afternoon, and had felt sick ever since. On Sunday morning he appeared much better, and took his meals fairly well, but later in the day he vomited a good deal. On Monday he took very little food and drank soda-water and tea. Towards night he became much worse, and appeared unable to use his limbs properly, as if partial paralysis was setting in. Dr. Madden, assistant to Dr. McWilliams Henry, was called in, and at once diagnosed the ailment as nicotine poisoning. The youth died about fifteen minutes afterwards—about ten o'clock. Dr. Madden was questioned by the Coroner, who asked: Could the lad by smoking cigarettes receive sufficient poison to cause death?—Dr. Madden: I think he could;

"LA CINGARA," finest imported Mexicans.

Sole Importers:

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FOR  
**COPE'S COURTS.**

COPE BROS. & CO., Ltd. have recently obtained **PERPETUAL INJUNCTIONS WITH COSTS** against several firms of Manufacturers and Importers restraining them from selling Cigars or Cheroots not manufactured by Cope Bros. & Co., Ltd., in wrappers or with labels being imitations of, or only colourably differing from the above Trade Mark.

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OR  
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Clerkenwell Road, London, E.C.

## TRADE NEWS AND NOTES—continued.

you have to take into account his youth and condition.—The Coroner: If he inhaled the smoke would it be worse?—Yes, it would be more serious.—The Coroner: You think a boy of that age to smoke cigarettes is not merely innocuous, but dangerous?—It is.—A juror pointed out that they saw many boys smoking every day, and yet they heard of very few being injured by it.—The Coroner said that although the effects might prove fatal in but very few cases, yet they had to take into account the injury to the nerves, physical deterioration, &c., which resulted. A verdict that death resulted from nicotine poisoning, through smoking cigarettes, was returned.

**Fires.**

**OTLEY TOBACCONIST'S SHOP DAMAGED.**—A tobacconist's shop, situated in Kirkgate, Otley, was last month discovered to be on fire. The premises are in a very congested part of the town, several other shops and dwelling-houses being in close proximity, and the firemen had the greatest difficulty in fighting the flames. A plentiful supply of water was, however, at hand, and in about an hour's time the fire was mastered. It was then found that the building, which is owned by the Misses Pickard and Horsforth, was practically destroyed, whilst the contents of the room—a large quantity of tobacco, cigars, cigarettes, and matches—were spoiled, principally by the water. The fire was kept from spreading to the front shops, one of which is occupied by Mr. O. Thornton, jeweller. To ensure safety most of the jewellery was removed to other premises. It is supposed the fire was caused by the heat of the sun on the roof of the store-room, which affected the matches stored below. The damage will amount to several hundred pounds.

**Foreign.**

**NEW DARVEL BAY (BORNEO) TOBACCO PLANTATIONS.**—The directors have declared an interim dividend of 1s. per share for the half-year ended March 31st, payable on and after July 23rd.

**GERMAN FACTORY TOBACCO REGULATIONS.**—This, by the way, is only one of a number of matters in which German factory regulations are ahead of ours, and the fact is commended to the attention of tariff "reformers." Thus, in Germany, since 1893, regulations have been in force in cigar factories. No stripping of tobacco leaf, or preparation, or sorting of cigars is allowed to be done in rooms more than 1.6 feet below the level of the street, nor, again, in rooms immediately under the roof. The workrooms are required to have an impermeable floor, and the amount of cubic space per person is fixed at a minimum of 250 cubic feet. But there is no limitation as to the age of workers, it should be added.

**PORTUGUESE TOBACCO MONOPOLY.**—In consideration of the prolongation for 60 years from 1905 of the exclusive right of manufacturing tobacco in Portugal, the Government has arranged with the Tobacco Company for

a loan of £12,000,000 sterling nominal capital, in 4 per cent. bonds, redeemable in 60 years. The money is to be employed in the conversion of 4½ per cent. bonds in circulation, and the payment of the whole of the floating debt. It is provided that the loan can be raised to £14,000,000 if Parliament considers this necessary, the extra £2,000,000 being used to increase the reserve in the Bank of Portugal, and so improve the exchange. The Tobacco Company will pay a yearly rent of £1,000,000 for the first six years, this sum to be gradually increased every five years until the expiration of the concession. The Government is also to receive, each year, 70 per cent. of the profits during the first six years; 75 per cent. during the next five years; and 80 per cent. in each of the following years until the end of the concession. The contract has to be ratified by the Cortes, and at a general meeting of the Tobacco Company.

**THE CANARY ISLANDS. SPANISH TOBACCO MONOPOLY.**—According to a Consular report which has just been issued, the trade of the Canary Islands during 1903 shows a marked improvement over that of the previous year, as regards both imports and exports. The remarkable growth of the fruit trade and the increasing popularity of the islands as health resorts have been the two principal causes of the present prosperity. Money is becoming more plentiful, and the working classes are now finding many luxuries within their reach. There is no lack of work, and wages are improving, with the result that emigration has almost entirely ceased. There is an interesting account of the efforts which the Spanish Government is making to promote the cultivation of tobacco on the islands with a view to its exportation to the home country. The syndicate which holds the Government monopoly for the sale of tobacco in Spain has agreed to take from the Canary Islands for the next four years a quantity not exceeding 220,000 lbs. per annum, but at present the annual crop is far below this amount, last year's crop being about 132,000. More, however, will now be planted, and it is proposed to send an expert to superintend the cultivation, and to suggest improved methods

of growing. The object in view is at some future date to make Spain independent of supplies from Cuba. The tobacco is to be bought direct from the growers; none will be accepted from dealers or speculators. All samples are to be transmitted to Madrid, and be subjected to examination by the syndicate officials there before purchase. The price to be paid is to be the same as that paid in Havana for Remedios tobaccos at the time those crops are placed on the market. In the island of La Palma, where nearly all the tobacco of these islands is grown, a large percentage of the male population have been at one time or another in Cuba, and have worked in the tobacco plantations. They have always been regarded in Cuba as excellent workmen, and they will now, no doubt, having Government protection, remain at home and cultivate tobacco themselves. The quality of the tobacco grown in La Palma is said to be equal to the Remedios of Cuba. With more attention to the cultivation and more care in the curing it is believed by the experts that the production will some day compare favourably with the famous Vuelta Abajo crops. The immediate result of the

# Mis-spelt Word Competition.

PRIZE VALUE

## £1 Monthly.

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T. VAFIADIS &amp; CO.'S EGYPTIANS

leave a good margin of profit to the Retailer, and are not cut.

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By Appointment to  
THE ROYAL FAMILY.

Telegraphic Address—  
"CRAVENERAS,  
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Telephone 563 Avenue.

Lieber's Code used.

**MANUFACTURERS OF FINE TOBACCOS.**

GENTLEMEN,

This is the first occasion upon which we have had the pleasure to address our patrons, and if we do so now with a feeling of satisfaction, it is because we know the name "CARRERAS"—synonymous for fine Tobaccos—has become celebrated throughout the world, not as the result of highly attractive advertisements, but solely on merits of the quality of our renowned "CRAVEN" and other Mixtures. We believe this satisfaction will be felt by our friends, the retailers, by reason that the demand of smokers for "Carreras" Tobaccos is based on genuine favour, and not like some other articles which attract for a short time public attention on account of expensive and elaborate advertising.

To meet the growing demand for our Mixtures, and with the view to giving our customers the best possible attention, we have equipped at this address a Factory unique of its kind, and replete in every detail with the latest and best appliances and inventions for the manufacture of our "CRAVEN" and other Tobaccos, as well as a new departure, viz., that of CIGARETTES.

We are now about to place on the market "CRAVEN MIXTURE CIGARETTES," of a quality which we believe the public will appreciate to the same extent as "CRAVEN MIXTURE." Our other brands of Cigarettes will, we think, meet with equal favour.

We have hitherto—with the kind assistance of the dealers—successfully upheld the price of our Tobaccos and prevented unfair cutting, so as to give a fair profit to the retailer, and our efforts in the future, as in the past, will be in that direction—to secure to the retailers as much benefit as possible from the sale of our Tobaccos and Cigarettes.

Our Managing Director—Mr. Bernhard Baron, Inventor of the Baron Cigarette Machine and other important inventions in the Tobacco business—is widely known throughout the world as one of the first Tobacco Experts of this country and America, and his great experience and well-known up-to-date business methods are, we believe, the best assurance that our business will be conducted on lines most favourable to the retailer, and the best possible guarantee that we shall continue to manufacture only really first-class Tobaccos and Cigarettes and reasonable in price.

With confidence Mr. Baron leaves the public to judge of his manufactures, and with equal confidence he looks for your continued patronage, in return for which he promises fair and equitable trading.

We are,

Yours faithfully,

**CARRERAS LIMITED.**

Factory and Offices—

**4 to 8, St. James' Place, Aldgate, E.C.**

**CRAVEN Cigarettes.—"A Cigarette of DISTINCTION."**

Law.

CORK TRADING  
on July 21st, 1904,  
Hannah  
for damages  
negligence of the  
collision that  
of the 15th Aug  
K.C., J. F. Mor  
Messrs. Wyl  
plaintiff; and  
Wyllivan (instruc  
for the defende  
a collision wh  
sighting from  
received

## TRADE NEWS AND NOTES—continued.

protection afforded by Spain to these islands has naturally caused a decrease in the export of Remedios tobacco from Cuba to Spain. For the current year this decrease, it is estimated, will amount to about 1,800 bales, and it is anticipated that it will soon be unnecessary to look to Cuba for any low-grade Havana tobacco.

## SUMATRA AND BORNEO TOBACCO IN 1904.—

From the statistics now to hand, which embrace ten Amsterdam and two Rotterdam sales, forming the more important part of the 1904 campaign, it appears as though the present year would show an all-round improvement on its predecessor, although four Amsterdam and one Rotterdam sales remain to be held in the coming autumn, and until these have taken place a comparison of the two years is more or less a matter of guesswork. Up to the present, 278,778 bales of Sumatra leaf have been sold, at an average of 104 cents, or 1s. 9d. a half-kilo, as against 187,268 bales at 94 cents, or 1s. 7d., this time last year. The Borneo tobacco shows a much greater improvement. The figures are 20,850 bales at 94 cents, or 1s. 7d., against 10,373 bales at 77 cents, or 1s. 3½d. The averages of the different plantations, naturally, vary very greatly; but the London companies, it is satisfactory to note, come out very well, and so does the great Deli Maatschappij, which has sold 34,151 bales at 132 cents, or 2s. 2½d., against 39,097 bales at 124 cents, or 2s. 1d. The United Lankat Plantations, Limited, has sold 8,343 bales at 109 cents, or 1s. 10d., against 6,408 bales at 101 cents, or 1s. 8d. This company has just issued a circular, announcing the approximate result of sales so far as £110,000; and returning the entire crop as 10,048 bales, against a crop of 8,747 bales last year, sold at an average of 99 cents. The British Deli and Lankat Tobacco Company, Limited, has sold 3,285 bales at 105 cents, or 1s. 9d., against 3,069 bales at 96 cents, or 1s. 7d.; and the Serdang Tabak Maatschappij 3,318 bales at 83 cents, or 1s. 4½d., against 3,788 bales at 74 cents, or 1s. 3d. The Sumatra Tobacco Plantations Company, Limited, has realised 823 bales at 57 cents, or 11½d., against an entire crop of 648 bales at 69 cents, or 1s. 2d. Amongst the Borneo companies, first comes the New Darvel Bay (Borneo) Tobacco Plantations, Limited, which has sold 3,093 bales at 134 cents, or 2s. 3d., against 3,200 at 125 cents, or 2s. 1d. The New London (Borneo) Tobacco Company, Limited, has obtained 69 cents, or 1s. 2d., for 4,740 bales, against 59 cents, or 1s., for 4,330 bales; and the New London and Amsterdam (Borneo) Tobacco Company, Limited, has sold 883 bales at 62 cents, or 1s. 0½d., against 1,121 bales at 44 cents, or 9d. The market outlook for the autumn is good, as the last sale was remarkably strong for low-class tobacco, and most of the high-class leaf is now sold. Tobacco of good quality nearly always commands high prices, and there is no reason to anticipate that the coming autumn sales will prove an exception to the general rule when they open on September 15th next.

## Law.

**CORK TRAMCARS' COLLISION.**—At Cork Assizes on July 21st, before Mr. Justice Gibson, a tobacconist named Hannah Francis Desmond sued the Cork Tramway Co. for damages for injuries received owing to the alleged negligence of the servants of the defendant company in a collision that occurred between two tramcars on the night of the 15th August of last year. Messrs. Redmond Barry, K.C., J. F. Moriarty, K.C., and G. Lawrence (instructed by Messrs. Wynne & Wynne, solicitors, Cork), were for plaintiff; and Messrs. D. B. Sullivan, K.C., and A. M. Sullivan (instructed by Mr. Maurice Healy, solicitor, Cork), for the defendant company. The evidence showed that in a collision which took place the plaintiff, who was about alighting from one of the cars, was knocked down and received injuries to a hip-bone and other portions of the

body, from which she was still suffering. Defendants admitted that they were guilty of actionable negligence, but called no evidence. The jury returned a verdict for the plaintiff, and assessed damages at £550.

**LONDON BANKRUPTCY COURT.** A MATCH COMPANY'S LIQUIDATION.—The creditors and shareholders of Daniels & Co. Ltd. (in liquidation), met recently at the Board of Trade offices, Lincoln's Inn Fields, W.C. —Mr. Cully, Assistant Receiver, stated that the company was formed in August, 1899, with a nominal capital of £10,000, to acquire a match manufacturing business at Stratford. The vendors and promoters acquired the business from the representatives of the late Mr. B. Daniels, and sold it to the company at a profit of £2,600. Apparently no formal disclosure was made of that profit, but it was contended that all the shareholders were friends of the promoters and were aware of all the facts. The company suffered from financial embarrassments throughout, and raised £1,750 on debentures. To such financial difficulties and disagreements between the directors the failure was ascribed. A receiver for the debenture holders was in possession of the assets, which were not expected to realise sufficient to satisfy his claim, and there were unsecured debts £3,000.—The Official Receiver was left in charge of the liquidation.

**THE IMPERIAL TOBACCO CO. v. PURNELL AND CO.**—In the Court of Appeal, on July 11th, before Lords Justices Vaughan Williams, Romer, and Cozens-Hardy, the hearing was resumed of the plaintiffs' appeal from an order of Mr. Justice Joyce in the action of the Imperial Tobacco Company (of Great Britain and Ireland), Ltd., v. Purnell & Co. The action, it will be remembered, was brought by the plaintiffs to restrain a gentleman named Purnell, a traveller in spirits for certain firms, and who carried on business at Shoreham, from selling cigars with a red band, on which in white letters was the word "Purnella," on the ground that they were calculated to lead purchasers to believe that the defendant's cigars were the goods of the plaintiffs. The plaintiffs' case was that they had put upon the market a cigar with a red band, on which was the word "Marcella," that this article had acquired a great reputation as "red bander" and "little red bander," and that the sale of this cigar reached millions annually. They alleged that the defendant had got up his cigars in imitation of the plaintiffs' with a view of reaping the benefit of the reputation which had been secured by the plaintiffs' cigars. Mr. Justice Joyce, who said he regarded the defendant as an honest trader, had declined to grant an injunction restraining him from selling cigars with the red band and with the word "Purnella" upon them. Plaintiffs now appealed.—Mr. Ralph Neville, K.C., Mr. J. Eldon Bankes, K.C., Mr. Astbury, K.C., and Mr. Sebastian appeared for the appellants; and Mr. Walter and Mr. St. John Morrow for the respondents.—Mr. Neville, proceeding with his opening of the appellants' case, said that the defendant in his evidence stated that he had sold cigars with a red band and the word "Purnella" upon it for ten years, and that he sold about 20,000 per year. What the plaintiffs said was: Their cigars had become known by this distinctive red band, and all they sought was to protect their reputation for narrow red band cigars. The plaintiffs limited their claim to this, that the defendant must not put upon the market cigars with a red band, which would lead the public to believe that the defendant's cigars were the goods of the plaintiffs.—Lord Justice Cozens-Hardy: Would you object to a large broad band being used.—Mr. Neville: No. The plaintiffs only claimed that the defendant must not put cigars upon the market which had such a close resemblance to the plaintiffs' cigars as to lead to confusion, and thus enable people to pass off the defendant's cigars as the plaintiffs'.—Lord Justice Vaughan Williams: These cigars are called "Marcella" cigars. I do not suppose you could produce a single order

## TRADE NEWS AND NOTES—continued.

for anything but "Marcella" cigars. You do not produce any orders for red banders?—Mr. Neville: No.—Lord Justice Vaughan Williams: You must have had hundreds of thousands of written orders for "Marcella" cigars, because you have got up to a sale of a great many millions.—Mr. Neville pointed out that there was always a distinction in these matters between what was known in the trade and what was known to the public, but the plaintiffs' evidence was that the public referred to them as much as little red banders as Marcella cigars.—Lord Justice Cozens-Hardy: If a customer asked for little red banders, it is singular that the publican in giving his order does not ask for them as little red banders.—Mr. Neville said that twenty-four of the plaintiffs' witnesses swore that the cigars were constantly referred to as little red banders, and the evidence was perfect to this extent that "little red banders" was frequently used, and the words had never been known to refer to anything but the plaintiffs' cigars. No other cigar but the plaintiffs' had ever been known as "little red bander" or "red bander." The learned counsel read at great length the examination and cross-examination of the defendant, when Lord Justice Williams asked the learned counsel if it was not rather hopeless to try to induce the Court to say that Mr. Justice Joyce, who saw the witnesses, was wrong? If the learned counsel could produce any document to show that the defendant put the red band upon his cigars for the purpose of deceiving the public it might assist counsel and the Court.—Mr. Neville submitted that he had made out a strong case to show that "little red bander" had been applied to the plaintiffs' cigars, and to nobody else's.—Lord Justice Cozens-Hardy said that Mr. Justice Joyce found as a matter of fact that such a red band had been used for many years by the defendant, and probably by many other people.—Mr. Neville submitted that the fact that the red band had been used for so many years was not sufficient to support the defendant's case. The learned counsel said that Mr. Justice Joyce took an antagonistic view of the plaintiffs' case from the first, and he evidently thought that this was a case in which the Imperial Tobacco Company were bullying small traders, and that they were trying to enforce rights to which they had no claim by overbearing small traders, forgetting that the persons who started the case were Lambert & Butler.—Lord Justice Cozens-Hardy: If the narrow red band is common to the trade you have no case.—Mr. Neville: That is so.—Lord Justice Cozens-Hardy: Is there not a considerable amount of evidence that the red band was common to the trade?—Mr. Neville said he did not think that there was any evidence of that kind which could be relied on. The defendant's evidence was full of inconsistencies.—Mr. Astbury followed on the same side.—Lord Justice Romer asked whether, if a man chose to use a blue band for his cigars, and put that on the market, that other persons could be stopped from using a blue band.—Mr. Astbury said he was not prepared to go quite so far as that. The question was aye or no—had this narrow red band in this country become identified with, and associated with, the plaintiffs' goods? He submitted that the red band had become associated in the public mind with the plaintiffs' cigars, and they were therefore justified in seeking to restrain anyone from using a similar band in connection with other cigars.—At the conclusion of the learned counsel's argument, without calling upon counsel for the respondents, Lord Justice Williams proceeded to give judgment. He said so far as people in the trade were concerned, they knew this cigar of the plaintiffs' as the "Marcella" cigar, and there was not a scrap of paper to denote the cigars in any other way. As to customers, no doubt when they came into a shop to get a cigar, said they got one with a thin red band around it, on which was the word "Marcella." When they came in again they would ask for a cigar with a red band, but that would not be the case with trade customers. Looking at all the circumstances, and having in view the fact that

Mr. Justice Joyce had all the witnesses before him, he saw no reason to interfere with his judgment, and the appeal would therefore be dismissed, with costs.—Lord Justice Romer said in substance this was an action on behalf of the plaintiffs to establish an exclusive right to the use of a narrow red band in the sale of their cigars, and to establish a species of monopoly in respect to the uses of a narrow red band. In his opinion that claim to such right had not been established.—Lord Justice Cozens-Hardy concurred, and the appeal was dismissed, with costs.

**GALLAHER'S TOBACCO. FRAUDULENT SALES ALLEGED. INJUNCTION GRANTED.**—On July 23rd, in the Chancery Division, before the Master of the Rolls, the application on behalf of the well-known Dublin and Belfast firm of tobacco manufacturers, Messrs. Gallaher & Co., for an interlocutory injunction against Mr. John J. Farrell, 44, Talbot Street, Alderman, directing him to desist from selling the plaintiff's second class quality tobacco over the counter as being of first quality, and representing they were at the time selling Gallaher's (Ltd.) best quality plug, came on for hearing.

Mr. Ignatius O'Brien, K.C., with whom was Mr. Littledale (instructed by Mr. J. L. Scallan & Co.), said that the plaintiffs, Messrs. Gallaher & Co., were well-known and extensive manufacturers of tobacco, and, as most people were aware, they were alone, he thought, in not being members of the Tobacco Trust. The defendant was a tobacconist carrying on a retail trade in Talbot Street, in the city of Dublin, and was several years in the business, and must, therefore, have been perfectly well aware of the nature of the acts he did. Messrs. Gallaher & Co. had a number of tobaccos described by distinct names. Their best "Bar Plug" tobacco, which sold to the trade at from 4s. 2d. to 4s. 3d. a pound, was known as "Army and Navy Plug," and the bar was branded "Gallaher" and "Army and Navy Plug." They sold also a second quality tobacco, which was known as the "Wrestler Plug," which was sold at from 3s. 10d. to 4s. per pound. The qualities of the two were indicated on the bars, but when a retailer was asked for Gallaher's best and when a small piece was cut off and handed to the purchaser as such, whereas it was not really the best, such a practice was calculated to injure the trade of the plaintiff.

His Lordship—Do you refer to that as what the defendant is alleged to have done?

Mr. O'Brien said yes, and he was doing it deliberately. Messrs. Gallaher were suspicious that the thing was going on for some time in the city, and the only way to put a stop to it in this case was to set a watch. Accordingly, in the period between 24th June and 12th July, they set a watch, and caught the defendant in no less than six flagrant cases attempting to pass off second quality plug tobacco as first quality. To show that defendant knew perfectly well what he was doing, counsel handed in the orders and invoices. He read one order for 3 lbs. of "Wrestler" and 3 lbs. of "Best Bar." In another the order was for "Best Bar Plug, Army and Navy." That showed that the defendant was quite aware of the distinction between the two brands. In the invoices to the defendant the firm wrote "Army and Navy" in each case where the order was for the best plug. Counsel then read the affidavit of Mr. Willis, general manager for over 20 years of Messrs. Gallaher and Co.'s Dublin branch, stating that the defendant was a customer for some time past in respect of goods manufactured by the plaintiff, and was well acquainted with the various qualities of the brands manufactured by the plaintiffs, and their prices, wholesale and retail, for various brands of plug tobacco. Owing to the recent changes in tobacco duties and advances made in prices in the wholesale trade, the retailers were obliged to meet these changes in the price of the manufactured article. The plaintiffs manufactured and sold, by wholesale only, various brands and

## TRADE NEWS AND NOTES—continued.

qualities, amongst others, of square or bar plug tobacco, all of which were fully set forth in the list of trade prices. The wholesale prices of those plug tobaccos varied from time to time, according to circumstances affecting the wholesale manufacturing trade. Ever since April, 1904, the wholesale prices of the lowest quality of these bar plug tobaccos had been from 3s. 10d. to 4s. per lb., and this quality was described in the plaintiffs' wholesale list under its registered name of "Wrestler Plug," made up with a distinctive red band round each stick or bar. When sold in smaller quantities than the stick or bar, the label was necessarily removed, and the retail purchaser had no guarantee of the quality of the plug tobacco except his implicit reliance upon the good faith of the retailer and the truth of the retailer's representations. To sell the "Wrestler" plug as Gallaher's Best Plug would be a wilful misrepresentation, calculated to injure the plaintiffs' wholesale trade. The "Army and Navy Plug" was always sold by the plaintiffs to the retail trade with a distinctive yellow band round each stick, and its price was from 4s. 2d. to 4s. 3d. per lb. wholesale. When the yellow labels were removed there was no external difference which anyone but an expert could discern between the "Wrestler" and "Army and Navy Plug." It was a matter of the most vital importance to the plaintiffs, more especially since the commencement of the tobacco war, that absolute honesty and *bona fides* should be practised by all retail traders in the sale and description of the plaintiffs' tobaccos. The defendant for his own reasons refused to fall in with the views of the retail trade in Dublin and elsewhere and adjust the retail prices of the "Army and Navy" plug manufactured by the plaintiffs. On the contrary, the defendant advertised by placards, and exhibited in his shop windows at 44, Talbot Street, that he would not, in compliance with the views of the trade, advance the retail price of the bar and cut plug beyond 3½d. per ounce, and during the month of June the defendant exhibited for sale certain tobacco, manufactured by the plaintiffs, and marked it as "Best Plug," 3½d. per ounce. This tobacco was the second quality known as the "Wrestler Plug." The defendant having refused to join with the other retailers in the trade, was requested by plaintiffs to remove from his window the notice stating there would be no increase in prices and refused to comply with the request, and subsequently exhibited a placard with the words "In compliance with Gallaher's letter, we withdraw our red notice, but we will not increase prices. We have determined to keep down the price of plug to threepence halfpenny." Defendant then got notice that plaintiffs would not further supply him and would close his account. Plaintiffs then took steps to test the qualities of the tobaccos sold by the defendant, by directing parties to make several purchases at different dates from the defendant of plaintiffs' best plug tobacco, in all of which cases, save one, the said purchasers were supplied with the article which the defendant was selling under the misrepresentation that it was the plaintiffs' best quality. It was also of importance that the public should be protected against the fraudulent misrepresentations which were being made by the defendant and also by other traders. The plaintiffs carried on a very large business in the United Kingdom, and their principal brands were well known and commanded a very extensive sale under the particular names and description given to each. On the 23rd, 24th, and 25th of June last the defendant exhibited in his window Gallaher's second quality known as "Wrestler Plug" marked "Best Plug," at 3½d. per ounce, and also the following cards:—"We are determined to keep down the price. Plug, 3½d." "In compliance with Gallaher's letter, we withdraw, but won't increase price." On the 18th June the following card was exhibited:—"Gallaher (Ltd.) has served a writ on me, because I am determined to compel tobacconists to sell bar and cut plug at 3½d. per ounce. If the public stand by me I will make him and his friends toe the 3½d. line." Another notice ran as follows:—

"Gallaher will boycott me unless I charge 4d. for plug and cut plug. My reply is definite. I will continue selling Gallaher's plug at 3½d., cut plug, 3½d., bar plug, 3½d." Another notice was as follows:—"We are determined to keep down the price of the Working-man's Tobacco. Why pay more?" That was an ingenious way (counsel remarked) of keeping the price of the working-man's tobacco down. The affidavit went on to state that after a careful examination of the several parcels of tobacco purchased from the defendant, in no case, save one, was the tobacco sold by the defendant as Gallaher's best plug, of the brand and description stated by him. Counsel read the affidavit of Charles M. Evans, who, accompanied by Jos. Yule, visited defendant's shop and asked for a quarter of a pound of Gallaher's Best Plug, and the assistant supplied him with four ounces of "Wrestler" plug, which was only second quality. John Farrell, another agent of the plaintiffs, said in his affidavit that he visited defendant's shop on the 27th June, accompanied by Joseph W. Noblett, and asked for some of Gallaher's Best Bar Plug. The assistant took from a case in the counter a three-quarter pound stick of "Wrestler" plug and three-quarter pound of a plug made by Carroll, Dundalk. The assistant assured him that this was the best that Gallaher made. He said he wanted only Gallaher's best, and the assistant gave him half a pound, again stating that it was the best quality of Gallaher's plug. The tobacco so supplied was not Gallaher's best plug. The affidavit of George Johnson stated that he went to defendant's shop to buy half a pound of Gallaher's best plug, and got bar plug that was not impressed with the name of any manufacturer. The affidavit of John Fahy stated that he went to the defendant's shop and asked for Gallaher's plug. The assistant said she had none, but subsequently produced six ounces, which she said was Gallaher's best. She sent out for another stick, which she said was also Gallaher's best. The affidavit of Joseph Yule stated that he asked for half a pound of Gallaher's best plug in defendant's shop. The assistant handed him a bar of "Wrestler" plug, which bore the usual "Wrestler" trade mark round it. The assistant, in reply to his questions, stated distinctly that it was Gallaher's best. Walter Tobin's affidavit stated that he asked for half a pound of Gallaher's best bar plug at defendant's shop, and was given the article known as the "Wrestler" plug. Counsel, in conclusion, read an affidavit made by James M. Gallaher, 19, Charlotte Street, to the effect that there was a distinct difference between the tobaccos known as "Army and Navy" and "Wrestler," and that the former was well known in the trade to be of a higher class and superior quality to the brand known as "Wrestler," and that a buyer who had no expert knowledge must depend in all cases on the honesty of the representation of the retailer as to the quality of the article purchased.

His Lordship asked what was the retail price in each case. Counsel said that depended on individual sellers.

His Lordship—I thought you said there was some arrangement as to the retail prices?

Counsel—Yes, there has been.

Mr. J. M. Gallagher (not of the firm), replying to his Lordship, said that the "Wrestler" plug was sold at 3½d. per ounce and at 7d. per two ounces. The best bar plug, known as Gallaher's "Army and Navy," was sold at 4d. per ounce and at 7½d. per two ounces.

Mr. O'Brien, continuing, said the case was as clear as any that ever came before the Court. An adjournment had been asked for when the case was last before his Lordship, and he (counsel) had consented to it. After that plaintiffs got a letter in which defendant offered to consent to an injunction and to pay the costs. The plaintiffs were agreeable, but on July 26th the defendant proceeded to file an affidavit, which might be treated as an answer to the action.

Mr. W. M'Grath (instructed by Mr. James Brady) for the defendant, said he did not resist the injunction. The

## TRADE NEWS AND NOTES—continued.

plaintiffs said that the facts must be gone into before the Master of the Rolls. The affidavit was made for that purpose only.

Mr. O'Brien said he could not come into court without opening the facts to his Lordship. He could not possibly tell what was meant by the affidavit put in on behalf of the defendant. Counsel then read the affidavit made by Mr. John J. Farrell, in which the defendant stated that he had no personal knowledge of any sales in his premises of "Wrestler" plug, or the plug of any manufacturer other than Gallaher, Limited, as Gallaher's best, and that he had given positive and specific instructions to his assistants that when they were asked for Gallaher's best plug, the article which they were to supply was "Army and Navy" plug only, and, as far as he could, he saw that this instruction was carried out. As Dublin Manager of the Hearts of Oak Insurance Company, he was not able to give close supervision to the tobacco business. He had given instructions to his wife also in reference to the sales, and was informed by her that she made every possible effort to have them carried out. If "Wrestler" plug was exhibited in his window, marked "Best Plug," it was wholly without his knowledge, and he would not have allowed such a thing to occur if he had known or had been consulted about it. At no time during the period in which he was engaged in the tobacco trade, had he allowed any article to be sold except as what it really was. He could not understand how his assistants were guilty of a breach of his instructions, except it was due to an error of judgment on their part, caused by a difficulty in meeting orders for Gallaher's tobaccos. He had taken steps which would prevent the possibility of future mistakes. He further alleged that the proceedings in this case were started for the purpose of driving him out of the tobacco trade business because he had not consented to raise prices all round according to the scale framed by the Association of the Retail Trade in Dublin. Counsel, resuming, said it would be better if he had not filed this extraordinary affidavit. Defendant said he was wholly innocent in the matter, but he must have had in his mind the possibility of something dishonest being done, otherwise he would not have given the instructions referred to. On behalf of the plaintiffs, counsel said, in conclusion, that he would not ask for any damages.

Mr. M'Grath said he had advised his client not to resist the injunction. It was curious, he said, that the whole of the investigations by the plaintiffs had taken place after the refusal of the defendant to consent to the scale of prices fixed by the Retail Association. The action, counsel further suggested, was not really by Messrs. Gallaher at all, but was forced on by the members of the Retail Association because Mr. Farrell would not join in the scale of prices agreed to by them at that time. Mr. Farrell's assistants had very little of Messrs. Gallaher's stock in hand, and this mistake occurred after the time at which Messrs. Gallaher ceased supplying their stock to the defendant. Counsel did not resist the application for an injunction, but in justice to the defendant he wished to put before the public the fact that Mr. Farrell had no knowledge of what was done, and would not in any circumstances countenance any transactions of the kind.

The Master of the Rolls, in delivering judgment, said this was a case which differed from a great many others which he had heard in that court, not in the tobacco trade, but in other businesses where traders had been detected in passing off the goods of one manufacturer as the goods of another. That was not the case alleged here against the defendant. The complaint was that Mr. Farrell was in the habit of selling, through his shop assistants, tobacco as being Messrs. Gallaher's manufactured best plug, which, though it might fairly be called Messrs. Gallaher's good plug tobacco, would not answer to the description of being Gallaher's best. That was not as heinous an offence as selling for Gallaher's tobacco someone else's tobacco, for in that case it might be making a trade for a rival. Things

must be sold for what they were, and he took it that Messrs. Gallaher sold their best tobacco at a higher rate than that which they charged for their second quality goods. The result of a retailer selling second class quality goods for first class quality would be not alone to give the trader an unfair advantage over other retailers, but it would also tend to injure the business of Messrs. Gallaher, which appeared to be very large and extensive. Therefore he thought that counsel for the defendant had adopted a wise and prudent course in recommending his client to accede to the injunction which would be given with costs, for his Lordship could not for a moment treat it as a reasonable excuse that this gentleman himself was not personally cognizant of what took place. He ought to have known what appeared in his own shop windows for several days and what took place in the shop where he was himself. The plaintiffs had claimed that when the motion came on it should have publicity. In similar circumstances all plaintiffs were anxious for such publicity, but if the plaintiffs were justified in coming there and obtaining such publicity, his Lordship thought that the defendant also was entitled to make his affidavit public to show that he did not know what took place. He would grant the injunction, with costs, the action not to be brought on without further order.

Mr. O'Brien—The statement has been made that this action was forced on by the Retailers' Association. There is no foundation whatever for that statement.

His Lordship—I believe that, but no doubt the members of the Association take a personal interest in it.

The injunction was granted with costs.

Mr. M'Grath asked would his Lordship measure the costs.

Mr. O'Brien said he could not assent to that course.

## Limited Companies.

ALBION TOBACCO COMPANY, LTD. (LEEDS).—Issue on 12th July of £75 debentures, part of a series created 7th July, 1904, to secure £200, charged on the company's property, present and future, including uncalled capital. No trustees. No previous issue of same series.

## New Companies.

TOBACCO COMBINE—LATEST.—The latest move in the tobacco trade is represented by the registration of the United Tobacco Companies, Limited, with a capital of £800,000. The registered particulars of the Company are: United Tobacco Companies, Limited (81,657). Registered July 26th. Capital, £800,000 in £1 shares (300,000 6 per cent. cumulative preference). Object, to adopt an agreement, dated July 22nd, 1904, between the British American Tobacco Company, Limited, of the first part, the British Tobacco Company (South Africa), Limited, of the second part, A. Holt, H. Holt, and D. Holt of the third part, Messrs. Holt & Holt, Limited, of the fourth part, and A. M. Rickards and A. H. Skan (on behalf of this company) of the fifth part, and to carry on the business of tobacco growers, manufacturers of and dealers in tobacco, cigars, cigarettes, and snuff, tobacco brokers, manufacturers of and dealers in tobacconists' sundries of any description, &c., in South Africa or elsewhere. The signatories are:—

Ordinary shares.	
H. H. Wills, 86, Strand, W.C. ....	1
T. Gracey, Cecil Chambers, 86, Strand, W.C. ....	1
L. Hignett, 66, Whitechapel, Liverpool ....	1
J. Hood, Cecil Chambers, 86, Strand, W.C. ....	1
A. Holt, 46, Redcross Street, E.C. ....	1
D. Holt, Box 555, Commissioner Street, Johannesburg (by his attorney, A. Holt) ....	1
H. Holt, 165, Strand Street, Port Elizabeth, Cape Colony (by his attorney, A. Holt) ....	1



## TRADE NEWS AND NOTES—continued.

No initial public issue. The first directors (to number not less than three nor more than nine) are H. H. Wills, W. B. Ogden, H. von R. Cunliffe-Owen, T. Gracey, J. Hood, L. Hignett, A. Holt, H. Holt, and D. Holt. The three last-named may retain office while holding in the aggregate 100,000 preference shares of the initial capital, subject to their not having disposed of more than one-third of the ordinary shares at any time held by them. Qualifications of ordinary directors, one ordinary share each. No remuneration. Registered office: Cecil Chambers, 86, Strand, W.C. As is indicated, the main field of the company's operations is in South Africa; but there is some divergence with regard to the actual schemes which it will undertake.

## Police.

**CHARGE AGAINST A BELFAST TOBACCONIST.—“HAWKING” CIGARETTES. HEAVY PENALTY MITIGATED.**—In the Belfast Summons Court on July 27th, before Messrs. F. G. Hodder, R.M., J. S. Shaw, and F. C. Johnston, Robert Howe, Fairview Street, was charged at the instance of James Merrifield, Inland Revenue officer, with having on the 3rd June hawked and sold tobacco in Gamble Street, contrary to statute. Mr. Lewis prosecuted, and the defendant was represented by Mr. Harper. Evidence having been given by the Inland Revenue witnesses in support of the charge, Mr. Harper said defendant was a wholesale tobacconist, duly licensed to sell tobacco at Fairview Street. He did not on any occasion hawk tobacco, but supplied customers with goods they had previously ordered. Mr. Harper contended that it was perfectly within his right to do so, and even to exhibit samples to customers. Evidence was given as to defendant having frequently called upon certain witnesses, who obtained regular supplies from him, but not in all instances goods previously ordered. Mr. Hodder asked what was a hawker. Mr. Harper read the legal definition.—Mr. Hodder: I do not see how your client is anything but a hawker. The maximum penalty was £100, and the Bench could not impose a minimum of less than one-fourth, £25. There was evidence of hawking having been carried on with a great amount of deliberation. At the same time in humble circumstances, had acted more or less in ignorance of what the law was. The sections were very complicated and perplexing, perhaps, to the lay mind. Perhaps defendant had mixed up the position of a canvasser with that of a hawker.

**BOGUS “MARCELLAS” AT NEWCASTLE-ON-TYNE.**—Further prosecutions took place at Newcastle on July 19th in reference to bogus “Marcella” cigars. Robert Embleton, of the Albion Hotel, Clayton Street, was charged with having in his possession for sale ten boxes of cigars to which a false trade description of “Marcella” was applied. There was a further charge of having sold goods to which the forged trade mark of the Imperial Tobacco Company was applied. Thomas Robinson, grocer, was charged with having sold cigars with similar false trade descriptions and marks applied. George Holliday was charged with having aided and abetted Robert Embleton in having in his possession for sale ten boxes of cigars to which a forged trade mark was applied. All the defendants pleaded guilty. For the prosecution it was stated that the Imperial Tobacco Company had a very large trade in these cigars, and some time ago it was learned that cigars bearing a false trade mark were being sold at Newcastle and in the district. A Mr. Hetherington, with the consent of the Imperial Tobacco Company, purchased 1,050 of these cigars from a man named Mummery, a commercial traveller, who was fined £30 in respect to the

sale. These cigars sold by Mummery to Hetherington were obtained from the present defendant, Robinson. The latter had obtained them from the defendant Embleton, who had purchased them through the defendant Holliday, manager of one of his public-houses. According to Holliday's story, he purchased the cigars from a man whom he did not know, who stated that he was a tobacconist who was intending to retire from business and was going to Canada. For the defence it was stated that the defendants thought that they were going to get a bargain because this man was retiring. There were six cases against Embleton, and he was fined £60 and costs. Robinson was fined £42 and costs, and Holliday £5 and costs. The Bench intimated that if there were any more of these cases, fines would not be imposed. On a previous occasion Mummery was fined £30, and the Bench now reduced the amount to £6.

**ALLEGED FRAUDULENT BANKRUPTCY.**—At the Thames Police Court on July 21st, Jacob Leon Slobodinsky, a tobacco manufacturer, of 68, High Street, Whitechapel, appeared to answer a summons charging him with making a delivery and transfer of his property, with intent to defraud his creditors.—Mr. Arthur Gill, barrister, said the prosecution was at the instance of the Director of Public Prosecutions, and the defendant, it would appear, came to England in 1890. He traded at different places, and in 1898 opened a business at 68, High Street, Whitechapel. He traded as the “J.L.S.” Tobacco Company, and the business was apparently carried on with a considerable measure of success. In 1891 there was a conflict respecting the rival goods of English and American manufacturers, the result of which was that large discounts were offered to persons in the defendant's position. For a time the defendant obtained a discount of 17 per cent. on cigarettes, and the bonus and discount on tobaccos amounted to about the same. In 1890 Ogden's Company was absorbed by the Imperial Tobacco Company, and discounts came to normal figures, which were about 12 per cent. After that the defendant, in his examination, said that about that time his business was in a bad way, and on December 18th it was formed into a company with a nominal capital of £25,000. The transfer was to a Mr. Nevill, and on the same day the defendant transferred his four businesses to a Mr. Malinski for £6,400, with book debts and stocks at a valuation. A noticeable feature of the agreement was that Mr. Nevill did not take any of the defendant's liabilities, and he undertook to discharge them. The assets were estimated to be worth £32,538, and at the first meeting of the company's directors Nevill apparently received a profit of £3,000, but for what consideration could not be ascertained. After a certain number of debentures had been assigned there appeared to be about £18,000 worth left in the defendant's possession, and he had since disposed of or pawned them. While that had been going on the defendant had acquired goods on credit to the amount of about £17,400, and that was done in about three months. Of those £13,000 worth had not been paid for, and a receiving order was afterwards made against him. It was alleged that he had done certain acts with the intention of defrauding his creditors. Evidence having been given, Mr. Cluer adjourned the case.

### HOW HE DISTINGUISHED QUALITY.

Cigar Dealer.—Yes, I want a boy here. Have you had any experience?

Youthful Applicant.—Lots.

“Suppose I should mix up the price marks in these boxes could you tell the good cigars from the bad ones?”

“Easy 'nough.”

“How?”

“The wust cigars is in the boxes wot's got the purtiest pictur's.”

## From the "London Gazette."

### Receiving Orders.

**BRADBURY, JOHN WILLIAM**, tobacconist, &c., 300, Radford Road, late 7, Church Street, Old Basford, Nottingham, formerly 1a, High Street, and 28, Station Street, Hucknall Torkard, Nottinghamshire. Date of order, July 18th, 1904.

**DARLINGTON, JOHN WILLIAM**, the younger, rent collector, formerly wholesale tobacconist, Lyndhurst, Luton Road, Chatham, Kent. Date of order, July 8th, 1904.

**WILCOX, WALTER JAMES**, wholesale and retail tobacconist, late 158, Hoe Street, Walthamstow, E., and 230, High Road, Wood Green, N. Date of order, July 11th, 1904.

**WINHALL, JAMES**, tobacconist, High Street, Stamford. Date of order, July 29th, 1904.

### First Meetings and Public Examinations.

**BRADBURY, JOHN WILLIAM**, tobacconist, &c., 300, Radford Road, late 7, Church Street, Old Basford, Nottingham, formerly 1a, High Street, and 28, Station Street, Hucknall Torkard, Nottinghamshire. First meeting, July 18th, 1904. Public examination, October 7th, 1904, at County Court, Nottingham, at 10.30 a.m.

**FRUMIN, ISIDORE** (lately trading as Frumin & Co.), tobacconist, late 28, High Street, Kidderminster, Worcs. Public examination, Town Hall, Kidderminster, August 8th, 1904, at 2.15 p.m.

**WILCOX, WALTER JAMES** (trading under the style of W. Wilcox), wholesale and retail tobacconist, 158, Hoe Street, Walthamstow, E., and 230, High Road, Wood Green, N. Public examination, Bankruptcy Buildings, Carey Street, W.C., August 23rd, 1904, at 12 noon.

### Adjudications.

**DARLINGTON, JOHN WILLIAM**, the younger, rent collector, formerly wholesale tobacconist, Lyndhurst, Luton Road, Chatham, Kent. Date of order, July 8th, 1904.

**FRUMIN, ISIDORE** (lately trading as Frumin & Co.), tobacconist, late 28, High Street, Kidderminster, Worcs. Date of order, July 6th, 1904.

**NICHOL, W.**, tobacconist, 56, Great Chart Street, Hoxton, N. Date of order, July 7th, 1904.

**SIMONS, ELKAN** (trading as Elkan Simons & Co.), cigar merchant, 1 and 3, Newhall Street, Birmingham. Date of order, July 6th, 1904.

**WILCOX, WALTER JAMES**, wholesale and retail tobacconist, late 158, Hoe Street, Walthamstow, E., and 230, High Road, Wood Green, N. Date of order, July 16th, 1904.

### Notices of Intended Dividends.

**KEELEY, JOHN WILLIAM**, tobacconist and hairdresser, Derby Road, Stapleford, Nottinghamshire, Derby Road, Sandiacre, and Derby Road, Long Eaton, Derbyshire. Last day for proofs, August 3rd, 1904. Trustee, F. Stone, 47, Full Street, Derby.

**RAYNER, THOMAS**, tobacco and cigar merchant, 138, High Street, Poole, Dorset. Trustee, F. A. Dawes, City Chambers, Endless Street, Salisbury.

**SLOBODINSKY, JACOB LEON** (lately carrying on business as the J.L.S. Tobacco Co.), director of the J.L.S. Tobacco Company (Limited), tobacco cutter, and cigar and cigarette manufacturer, 68, High Street, Whitechapel, E. Last day for proofs, August 9th, 1904. Trustee, E. C. Moore, 3, Crosby Square, E.C.

**THOMAS, JACOB HENRY**, tea and cigar dealer, The Old Shop, and late Traveller's Rest Inn, Maesycwmmer, Mon. Last day for proofs, August 10th, 1904. Trustee, G. H. Llewellyn, Westgate Chambers, Newport, Mon.

**WRIGHT, AMOS**, hairdresser and tobacconist, 106, Central Drive, late 27, Belmont Avenue, Central Drive, and 3, Brunswick Street, South Shore, Blackpool. Last day for proofs, August 8th, 1904. Trustee, C. H. Plant, 14, Chapel Street, Preston.

### Notices of Dividends.

**DAVIES, JULIUS LIONEL**, cigar merchant, Wensley Bank, Thornbury, Bradford. Second and final of 1s. 5d., payable August 2nd, 1904, at 15, Kirkgate, Bradford.

**BENSON, HENRY**, 48, Co-bourg Street, Leeds, and **DYSON, ALFRED PERCY**, 42, Heap Street, Bradford (lately carrying on business under the style of H. Benson and Co., at 20, Lowerhead Row, and now at 17, Wintown Street, Leeds), wholesale tobacconists. First and final of 20s. and interest at 4 per cent. from date of receiving order, at Official Receiver's offices, 22, Park Row, Leeds.

### Order made on Application for Discharge.

**RENDLE, WILLIAM SKINNER**, tobacconist, 5, Portland Road, Holland Avenue, and 80, Holland Park Avenue, W. Discharge suspended for three years. Bankrupt to be discharged as from July 1st, 1907.

### Appointment of Trustee.

**SIMONS, ELKAN** (trading as Elkan Simons & Co.), cigar merchant, 1 and 3, Newhall Street, Birmingham. Trustee, T. D. Neal, Edmund Street, Birmingham. July 9th, 1904.

### Notices of Release of Trustees.

**CASSEY, JOHN**, tobacconist, &c., 1, Chichester Terrace, Cambridge Avenue, Kilburn, N.W. Trustee, E. L. Hough, Bankruptcy Buildings, Carey Street, W.C. June 8th, 1904.

**HEALEY, JAMES**, tobacconist, &c., 74, Bolton Road, and 34, Manchester Road, Walkden, Lancs. Trustee, C. J. Dibb, Byrom Street, Manchester. June 2nd, 1904.

**HORTON, JOHN**, tobacconist, &c., 71, Mortimer Street, and 15, Clifton Villas, Herne Bay, Kent. Trustee, Worsfold Mowll, 68, Castle Street, Canterbury. June 8th, 1904.

**JOHNS, HEDLEY**, tobacconist, 115, Granby Street, 95a, West Derby Road, and 79, Kensington, Liverpool.

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.

THE CIGARETTE WORLD AND TOBACCO NEWS, AUGUST, 1904.

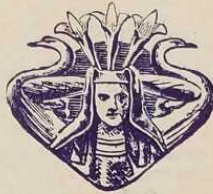
**SMOKE**

**SALONICA**

**EGYPTIAN CIGARETTES**

*Purest, Mildest, and Healthiest.*

**CAIRO'S BEST.**



Trade

Mark.

**CAIRO-EGYPT**

KASR EL NIL.

SIOUFFI PASHA PALACE.

The SALONICA CIGARETTE CO., 45, St. Mary Axe, E.C.

**New Line.**

**LLOYDS'**

**'Golden Melon' Mixture**



An entirely new blend of **rich** full-flavoured tobaccos, highly concentrated, and of delightful aroma.

**Packed in 2 oz. foils and 4 oz. tins, and showing a profit of 33% to Retailer.**

**SOLE MANUFACTURERS:**

**RICHARD LLOYD & SONS, LONDON.**

Trustee, F. Gittins, 35, Victoria Street, Liverpool. June 13th, 1904.

MILTON, CHRISTOPHER JOSEPH, tobacconist, High Street, and Rock Hill, Bromsgrove, Wores. Trustee, L. Sharp, 45, Copenhagen Street, Worcester. June 8th, 1904.

SCHLARB, FREDERICK JOSEPH, tobacconist, &c., 226 and 238, High Street, Willesden Junction, Middlesex. Trustee, A. Willmott, 14, Old Jewry Chambers, London, E.C. June 17th, 1904.

TREGANOWAN, WILLIAM, tobacconist, &c., Victoria Place, and Slade, Tregonissey, St. Austell, Cornwall. Trustee, G. A. Jenkins, Boscawen Street, Truro. June 2nd, 1904.

WILLISON, JOHN THOMAS, formerly tobacconist, formerly Station Road, Washington, now 17, Seaham Street, Stockton-on-Tees. Trustee, J. Stubbs, 8, Albert Road, Middlesbrough. June 2nd, 1904.

#### Dissolutions of Partnerships.

RICHARD MEREDITH and HENRY WILLIAM SHAW, cigar importers and bonders, 43, Piccadilly, Manchester, under the style of Richard Meredith. The business will be carried on by Richard Meredith alone, at the same address and in the same name.

KATHERINE RUSHTON and HARRIET EMMA GOUGH, tobacconists, 100, Wilmslow Road, Rusholme, Manchester.

AMY TUTT and SARAH ANNE HILL, tobacconists and newsagents, 147, Westbourne Street, Hove, Sussex, under the style or firm of Hill & Tutt. Sarah Anne Hill will continue the business.

## In the Matter of—

A. E. ELKAN, Cigar manufacturer.—A sitting was held before Mr. Registrar Hope for the public examination of Alexander Elkan Elkan, who formerly carried on business at 35, Aldersgate Street. The statement of affairs showed liabilities £9,747, of which £7,699 was expected to rank; and estimated assets £1,872. Examined by Mr. Hough, the debtor stated that before December, 1894, he was in the employment of his father, who carried on business as a cigar merchant in Aldersgate Street. In that month he and his brother took over the business at the price of £7,000, but a considerable portion of that money was still owing. In 1895 the business was removed to No. 35 in the same street, and in the following year the partnership was dissolved. He paid his brother a sum of £1,000 to retire. After the dissolution he continued the trading alone. A balance sheet prepared in January, 1902, showed that he was insolvent if he took into account the amount due to his father, but he did not file his petition then as he hoped that things would pull round. In August last he gave his father as security an assignment over the book debts, and he (his father) had since collected about £2,400. It did not occur to him at the time that he was being unjust to his other creditors by giving that assignment. He attributed his failure to bad debts, bad trade, and loss in a law suit. The debtor also admitted that his expenditure was another cause of his present position. He carried on business at 35, Aldersgate Street, until February, 1901. The examination was eventually ordered to be concluded.

#### HIS COSTLY SMOKE ACCOUNT.

Mrs. Wickwire.—You know very well that your cigar bill for one day amounts to more than all my incidental expenses for a week.

Mr. Wickwire.—Yes, that's just a woman's luck, I wish I could get along as cheaply as you can.

## NEW LINES.

SALONICA CIGARETTE CO.—We have received two samples of their cigarettes manufactured at Cairo from above Company. The larger size is supplied to trade at 36s., and the smaller at 27s. 6d. per thousand. Both are made up in attractive boxes of 10, 20, 50, and 100 pieces. We have very carefully tried both samples and very strongly advise retailers to send trial orders. The cigarettes are of excellent quality, with a very pleasing flavour, should command a ready sale, and will pay for pushing at the liberal rate of profit allowed.

The MESSRS. W. D. & H. O. WILLS' Branch of the Imperial Tobacco Co. Ltd. forward us samples of their well-known "Capstan Medium" in the new packing, which, for general handsome effect, far exceeds anything which has yet been put on the market. The new 2 oz. and  $\frac{1}{4}$  lb. tins are square and deep, each side bearing reproductions of some of the more characteristic showcards associated with the "Capstan" brand. We welcome this step in artistic packing as a move out of the general rut which the trade has fallen into, and we trust it is only a forerunner of improvements to come in this direction. It is just as economical to produce a design which has the merit of originality as to slavishly copy that which is considered the "standard style," while for the retailer, who has to consider effect in his display, a distinct variety and attractiveness in the packing of various brands will induce him to give more prominence in his windows and show-cases to those goods which more readily lend themselves to this end. These remarks apply equally to the "Capstan Medium" cigarettes in 100's, which are now packed in handsome decorated long aluminium boxes which would alone commend them to the smoker's table. "Capstan Medium" in the new style is listed at 5s. 3d. per lb., while the cigarettes are priced at 26s. 6d. per 1,000, subject to the usual discounts.

PETITION TO THE IMPERIAL COMPANY.—At the last meeting of the Liverpool Branch of The Alliance the following petition to the Imperial Tobacco Company Limited was approved:—To the directors, Imperial Tobacco Company of Great Britain and Ireland, Limited, Bristol.—Gentlemen, we, the undermentioned retail traders of \_\_\_\_\_ and district, desire to respectfully approach you with the request that you will kindly consider our interests by granting a more equitable adjustment of minimum selling prices upon your goods than at present prevails, and would suggest for your consideration a profit of at least 20 per cent. on tobaccos and 25 per cent. on cigarettes. This profit, we venture to think, is, under the present system of practically free licences, not unreasonable, and is one which would be as great an advantage to your Company as to ourselves. The prices ruling at present are scarcely sufficient to ensure to the retailer a bare existence, and we trust you may see your way to show your goodwill to the trade by either granting a reduction in prices or raise the minimum selling prices, so as to show the above margin of profit. We would particularly call your attention to the cigarettes now scheduled at 2½d. per packet, and which do not realise the trade more than 18 per cent. The majority of the public are prepared to pay 3d. a packet for these, and it would be much preferable that the quality were enhanced and the wholesale price increased to 20s. 6d. or 21s. per thousand. In the event of our petition being granted we promise to push the sale of your Company's goods to the best of our ability; that no other Company's goods shall be pushed to the detriment of yours, and further they shall also be required to ensure the retailer the same margin of profit. Soliciting your kind consideration to our appeal.

# CIGARETTE SMOKING.



THE English habit of cigarette smoking must be regarded as one of the incidental results of the Crimean War. Before that time it was practically unknown in this country, and, in so far as anything was known of it, this method of tobacco smoking was generally looked upon with the contemptuous amusement with which Englishmen were wont to regard the habits and customs of the finicking foreigner. For staid old English fogies in their armchairs or on the publichouse settee there were long clay "churchwardens"; for younger men or those young about their business there were shorter clays, while for those who could afford them there were meerschaum pipes or cigars. It was our military men who brought home from the Crimea the trick of cigarette-rolling which they had borrowed from their French and Turkish allies at a time when their supply of cigars ran short. What the military officer, home returning from a victorious war, thought proper to do, readily became the correct thing for everybody to do, and the little papery roll tucked in beneath a mous-tache—also a foreign introduction of about the same date—began to be very familiar in London. The progress of the cigarette at first was but slow. Englishmen could not readily pick up the digital dexterity of the foreigner, under whose deft manipulation the little whiffs appeared to take form automatically, and it seemed very improbable that the time would ever come when a Chancellor of the Exchequer would suggest after-dinner cigarette smoking as the probable explanation of a diminution in the consumption of wine. For a time every man had to make his own cigarettes, for there were none to be had ready-made. It was slow, fidgeting work, and to the pipe and cigar smoker the home-made cigarette was, of course, a thing beneath contempt. A good many who tried the new art had not the dexterity for it, or the patience to acquire it, and after a while they were accommodated with little packets of foreign smokes all ready made up. A new industry sprang up for girls, who could earn half-a-crown a thousand at the making of the new weeds, and soon acquired a facility in the work that even the Spaniard or the Southern Frenchman could not rival. This gave an enormous impetus to the new foreign fad, which soon began seriously to alarm those in the trade in pipes and cigars, who apprehended that the new craze would be very bad for business. Every effort was used to check it. There were individual testimonies to the dangerous character of the new habit, stories of poisonous papers and of mouth diseases contracted from the girls who licked the gummed edges of the slips. Then came various forms of little mechanical cigarette rollers, and these for a time had a great vogue, though they were none of them very satisfactory.

Meanwhile, however, it began to be perceived that the popularity of the cigarette, so far from proving detrimental to the general trade of the tobacconist, seemed to be tending very decidedly the other way. After 50 years, this introduction has indeed proved to be one of the most curious experiences in modern trade, and from the anti-tobacconist point of view has been nothing short of a calamity. Instead of being a substitute for pipes and cigars, the cigarette has proved to be a clear addition to the previous total consumption, and it is not difficult to understand why it should have proved so. The peculiarly pernicious effect of cigarette smoking has been a favourite theme of some medical men, who have denounced it as the most injurious of all forms of smoking. This opinion is, no doubt, quite correct when the smoke is inhaled, but of course it is not necessary to do

that, and probably the fairly unanimous testimony of the smoking world, if it could be ascertained, would be that the cigarette is the lightest and least potent of all forms of tobacco smoking. When the area of the burning end of an ordinary cigarette is compared with the corresponding area of the pipe or cigar it is quite obvious that it must be so. It is one to three or four; indeed the comparatively small quantity of the smoke of a cigarette is just the reason why some persons are able to inhale it, though they cannot do it with a pipe or cigar. At all events, it was found that not only were there many people who could manage a cigarette, though they were unable to smoke a pipe or cigar, but even habitual smokers soon began to take to them without giving up pipes or cigars. There were, it was discovered, many occasions when a little peccadillo in the form of a cigarette might be indulged, but a pipe would be impossible and even a cigar questionable. Then again, many heavy smokers, it was found, would take one or two of the new whiffs when they had had enough of their pipes and did not care or had not time for a cigar, or perhaps could not afford one. A cigarette could be lighted at any odd moment, and if necessary thrown away after a few whiffs. Moreover, a very large proportion of those who began the practice of smoking with the mild little foreigner, and thus acquired a taste for tobacco, went on to the pipe or cigar. It thus enormously increased the number of devotees to tobacco. At no period did the cigarette appear to check the sale of cigars or pipes. It proved a clear addition to the tobacconists' business, and when the new habit had had time to establish itself and develop, consumption increased enormously.

As it has been said, the introduction of the little paper smoke among Englishmen may be taken to date from the chumming of our military men with the French and Turks in the Crimean War just about 50 years ago. Within five and twenty years our total tobacco importation very nearly trebled itself. To a great extent, of course, this was due to the increase of population and to advance in the general wealth; but all authorities were agreed that a very large proportion of the expansion was due to the addition of the cigarette, to other facilities for smoking, and to the initiatory training it afforded to beginners. In America the thing has become almost as universally popular as it has with us. The probability is that, if accurate figures were accessible, there is not now much difference between the two countries in this respect. Fifteen years ago the Americans were a good way behind us. They were then smoking about 4,000 million cigarettes a year, and they were increasing their consumption at the rate of about five millions a year. Four or five years back trade figures were given which seemed to show that of the 42 millions of our population about four millions were smokers of cigarettes, and it was thought that upon an average they probably consumed five a day. That would come to 20 millions a day, or a total consumption for the year of 7,300 millions. Since then it is notorious that ladies and young boys have been freely cultivating the habit. It seems an incredible total, but one London firm are boasting that they themselves are running machinery by which they are able to turn out six million cigarettes a day, which would give a total for this single business of over 2,000 millions a year. But in any attempt to compare our own consumption with that of America, it should be borne in mind that in this country figures must of necessity be very largely conjectural. There is nothing in the form of official figures to be had. In America, on the contrary, they can tell to a

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nicety what they are doing, since every packet of cigarettes must bear a Government stamp, the value of which depends on the number the packet contains. There is no scope for the flights of fancy. But the development of the trade in cigarettes has certainly been very remarkable. Less than a generation ago all these little whiffs were made by hand, one by one. Now they are practically all made by machines, of which there is in the market at least one which takes in tobacco and paper at one end, and at the other shoots out cigarettes, beautifully rolled, gummed and printed, at the rate of from 250 to 400 a minute.—*Evening Standard.*

## JUVENILE SMOKING BILL.

### SIXTEEN THE AGE LIMIT. TOBACCONISTS TO BE PENALISED.

THE text of the Bill to provide for the Prevention of Juvenile Smoking, of which we gave the main provisions the other day, when its author brought it in, was issued on August 8th.

It is backed by Mr. Rigg, Colonel Bain, Mr. Allen, Mr. Cathcart Wason, Dr. Macnamara, and Mr. Lambert.

The preamble runs as follows:—"Whereas the use of tobacco by persons of tender years is most injurious to such persons, and it is desirable that the same should be suppressed."

There are six clauses, which we reproduce:—

1. This Act may be cited as the Juvenile Smoking Prevention Act, 1904.
2. No persons under the age of sixteen years shall smoke or use tobacco in any form, and any such person so doing shall be liable on conviction to a penalty not exceeding ten shillings for each offence.
3. No person shall sell, give, or supply tobacco in any form to or for the use of any person under the age of sixteen years, and any person so doing shall be liable—
  - (1) On a first conviction to a penalty not exceeding twenty shillings;
  - (2) On a second or subsequent conviction to a penalty not exceeding forty shillings;
 and in addition to the foregoing penalties the licence (if any) held by such person for the sale of tobacco shall in case of a third conviction become void, and such person shall be disqualified for a term of five years from the date of such conviction from holding any such licence, and the Justice of the Peace before whom such conviction is had shall, by writing under his hand, forthwith notify the avoidance of such licence, and the disqualification as aforesaid, of such person to the Commissioners of Inland Revenue, and the onus of proof of age shall lie on the person charged with a breach of the provisions of this Act.

Of course, nothing more will be heard of the Bill in the present Session of Parliament; but its promoters mean to follow the question up next Session, and reintroduce their Bill. Meantime it is printed, and the country will have all the recess in which to consider it.

## SIMPLE EFFECTS IN WINDOW DISPLAY.

Simple effects in window display are oftentimes the most striking. Some dealers seem to have wrong conceptions of the art and look upon it as above and beyond them, and hence hesitate to make a determined attempt at it, foolishly imagining that such an effort would be a failure unless guided by expert advice.

Of the latter, there is, indeed, no lack nowadays; but the trouble is that much of it is so "expert" and "technical" as to be more or less unintelligible to the average retailer. It is often better to strike out for yourself, though, of course, such hints as may come your way should not be disregarded.

Remember that the most effective window display is often the most simple—the one arranged without the slightest attempt to conform to the principles laid down by those who think they know all about the subject that there is to know. Guard carefully against the apparently natural desire to crowd a window full of a miscellaneous collection of goods. From such a display the prospective customer may turn away with the idea that you have a large variety of stock; but how can he tell what particular brand you make your leader.

That brand may be his favourite smoke; but if it is he will not pick it out of the conglomeration with which you have filled your window.

Never make a "hodge-podge" display. Show only one or two lines at a time, and if you are making a special push on certain lines, give prominence to those goods in your window display.

Good results are generally to be obtained by having something moving in the window. A small clockwork motor may be secured at a moderate cost, and will fully repay the expenditure, when the number of ways it may be utilised is considered.

With a little ingenuity numberless different displays may be worked out in this way. Signs of all kinds can be affixed to the motor, and will set many people guessing. And once you have started a man thinking over your window you have accomplished more than a little toward getting him inside your store.

These motors, being small, are easily hidden from view behind a pile of cigar boxes. One good idea is to form an imitation clock, the figures on the dial being composed of cigars. The hands should also be formed of cigars and attached to the motor, which will make them fly round at the rate of about once a minute. A neat card underneath should read, "Time flies—better buy your cigars now."

Another exhibit likely to attract attention is a miniature arch with thick pillars on each side and the top of the same thickness. A clockwork placed inside swings a pendulum in the centre of the arch. This pendulum will carry a moderate weight, and if a pile of empty cigar boxes is attached to this, moving backward and forward with clocklike precision, you will not want for people who are wondering how such a frail looking object can carry such a weight.

**GREEK TOBACCO.**—No industry has made such strides in Greece of recent years as the culture of tobacco. Till quite lately the tobacco grown in Greece was only smoked in the kingdom itself, but last year it began to take its place in the European market, thanks to the greater care taken in the choice of plants and in their cultivation, and also to the monopoly which has caused such a rise in the price of Turkish tobacco. In Greece there is no tax whatever on the growth of tobacco, and there is no monopoly, so that no restraint is placed on the cultivation of the plant. But on the other hand tobacco can only be cut up, and cigarettes can only be made in the State manufactories, where, however, the merchants are allowed to use their own machinery. A tax and a stamp duty has to be paid, which comes to rather less than half-a-crown per pound of tobacco. The State also reserves the right of manufacturing cigarette papers, and from this and from the duty on tobacco Greece last year realised over half a million sterling. The cultivation of tobacco has been greatly stimulated, and to-day Greece produces four times as much as she needs for her own consumption. The leaf has not got the peculiar and delicate aroma which distinguishes the very best Turkish, but it is quite as good as the ordinary tobacco of Macedonia and Albania, much of which has long been sold in the European market.—*The Globe.*

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## THE OGDEN BONUS.

We have received the following letters for publication:—  
32, Essex Street, Strand, W.C.  
London, 28th July, 1904.

I beg to inform you that I have issued a writ on behalf of Ogden's Limited (in liquidation) against the officers and members of the Committee of the Ogden's Bonus Association, claiming that it may be declared that the Ogden's Bonus Association is an illegal association, and that its officers and members, their servants or agents may be restrained by injunction from enrolling any persons, firms, or companies as members of the said Association, and from using the moneys subscribed by any of the members of the said Association for any of the purposes thereof, and generally from carrying out any of the objects of the said Association, and for damages and costs.

Yours truly,

GEO. THATCHER.

The Editor,  
*The Cigarette World*,  
Barnes, S.W.

### OGDEN'S BONUS ASSOCIATION.

Dear Sir,

Mr. Nelson has thought fit to address to the tobacco trade monthly journals an unprovoked attack on this Association and myself. It is regrettable that Mr. Nelson should descend to personalities, but I propose to ignore them and to reply only to that part of his letter which is calculated to deter timid persons from availing themselves of the advantages of the Association.

Mr. Nelson asked why the Imperial Tobacco Company has stopped his account with them and refused to accept his cheque, and states that they are trying to ruin him because he has enforced the Ogden Bonus contract. In my belief there is absolutely no justification for this statement. Unfortunately Mr. Nelson, instead of paying his account and proceeding against Ogden's for damages in respect of the bonus agreement, chose to withhold payment and to force Ogden's Ltd. to sue him and to set up his demand by way of counter claim.

Mr. Nelson would have deserved well of the trade had he associated himself with others and fought the case for the benefit of all concerned, and it is regrettable that he should injure that credit by now aiding Ogden's. For anyone who hoists the Imperial Tobacco Company boogy when assisting the game of bluff commenced by Ogden's when they declared their intention of fighting each case separately. Such threats have become an absurdity in view of the united action of the Association. This already forms a large part, and in a few weeks will doubtless embrace practically the whole of that clientele for which the Imperial Tobacco Company has given Ogden's £1,500,000. Does anyone imagine the Imperial Tobacco Company is going to injure its business for the sake of a company which has ceased to exist except through its liquidator?

The idea is too absurd to appeal to any but the most fearsome, and such of these as there are in the trade have no assurance that the names of the members of the Association will not be made known to any persons but its own officers without their consent. That is a distinct advantage of association.

Many will sympathise with Mr. Nelson's distress at being left to fight his legal battle alone. Unfortunately that is necessary for Mr. Nelson's case is sufficiently different from that of the rest of the trade to make it inevitable that his case should be fought separately from theirs. That he has thereby incurred a heavy burden in counsel's fees and otherwise to carry on his individual shoulders is undoubted, but he should not resent the fact that others

who have a common interest rather different to his should combine to support one another. Self-preservation is the first law of nature, and it is one which Mr. Nelson admits he has himself followed. So far as I am aware, Mr. Nelson consulted no one before entering on his battle, and his original idea was that he and Mr. Telford were entitled to the £700,000 as being the only persons who had not signed the forms sent out. Why then should the rest of the trade now come to his assistance when their own case would not be established by the success of his? The Association must follow Mr. Nelson's example by considering its members first.

Yours faithfully,

The Editor, HENRY JERROLD NATHAN.  
*Cigarette World*.

Interviewed by a Press representative, Mr. H. J. Nathan, the Chairman of Ogden's Bonus Association, in reply to questions on the situation created by the liquidator's writ for an injunction against the Association said:—

"The liquidator has really been very kind to us. I cannot imagine any action more calculated to further the purposes of the Association. It is an open confession of defeat. If he had issued an advertisement to say that he knew the Association must win its actions he would not more plainly have spoken the truth. For it is a desperate expedient. It is sheer American bluff, but it is silly bluff, for no man would bluff like that unless he was sitting behind desperately bad cards. Of course we knew this. We have had the best counsel's advice. We know that the liquidator has taken the opinion of the same counsel, and that he is aware he has not a leg to stand on. But now he is himself advertising it to the world. He has asked Mr. Justice Buckley for a declaration that we are an illegal association, and he has sent a paragraph round to the papers to announce it. Anyone would think we had been doing something wrong, and that British citizens were not allowed by the law of England to combine to protect their joint interests against an American combination. But it appears our sin is supposed to be against Section 4 of the Companies Act, 1862. That section says that no company or association of more than 20 persons may carry on a business for the purpose of gain without being registered under the Limited Liability Acts. The liquidator is going to contend that our Association, which merely exists to recover from him our just dues of which he is depriving us, is 'carrying on business.' Mr. Rufus Isaacs, K.C., says such a contention is nonsense. I don't think one wants to be a K.C. earning something like £30,000 a year to see that. It is too obvious, and only a desperately frightened man who wants to frighten his pursuers off his track would say such a silly 'booh.' I have no doubt we could register if we liked, but we don't like and we are perfectly right as we are. If our solicitors can get the liquidator to fight, Mr. Justice Buckley will say so before the vacation. If not it does not matter. The Association is already far beyond the liquidator's reach, and our counsel are now settling about the test actions. English tobacconists are not to be blown away by a breath like their own smoke. The only bonus contractors who won't get their money will be those who have not joined the Association, and they don't deserve to. In due time the list of membership will be closed by the Committee. But so far there is nothing to prevent those who have not joined from doing so. Certainly the liquidator's action should not deter them."

### AS AN INSECTICIDE ONLY.

English Tourist: "I've been trying to get some of your strong tobacco we call shag, but the stores don't keep it."

Native: "Try an insect-killing store. We use that stuff to poison fleas with."

# Rebate on Stripped Tobacco.



THE House again went into Committee on the Finance Bill, with Mr. J. W. Lowther in the chair, and resumed the consideration of Mr. M'Kenna's amendment in opposition to the increased tobacco duty.

The Chancellor of the Exchequer said that since he introduced his Budget proposals it had been explained to him that his proposals dealt hardly with owners of strip in bond at the date that the Budget was introduced, and who had no notice of the intended change. He had been in correspondence with them, and had had interviews with several gentlemen on both sides of the House on the subject, but he thought he ought to make no declaration of any change except to the Committee. The contention of these owners, who were not themselves manufacturers, but who supplied manufacturers, was that while the manufacturer might be quite able to protect himself by increasing the price of his goods, they were not in an equally fortunate position, and they could not raise—at any rate to the full extent—the price of their goods in proportion to the duty imposed. He thought there was some force in their arguments, and though he could not accept the amendments on the paper, he was prepared to move the following amendment at the proper time to Clause 2, and add a new sub-section providing that “a rebate at the rate of three-halfpence for every pound of tobacco shall be allowed on any increased duty under this Act payable on or after 19th July, 1904, in respect of any strip tobacco which is shown to the satisfaction of the Commissioners of Customs to have been deposited in a bonded warehouse before the 20th day of April, 1904.” Therefore, while he was not prepared to admit these stocks at the old rate of duty, he proposed to give a rebate of half the original duty imposed by the Bill. It would be extremely difficult to limit this relief to stocks in merchants' hands, because of the difficulty of defining in the Act what were such stocks, and it would not be satisfactory to the trade or to the parties concerned if in a matter of so much importance and complexity the discretion of the Customs was absent. He therefore omitted any limitation reserving the rebate to stock in merchants' hands, and made the rebate general as regards all stocks in bond previously to the announcement of the increased duty. He hoped that this considerable concession of no less than 50 per cent. would be felt by those who were interested to be a sign that he had given not ungenerous consideration to the arguments placed before him, and that he desired to do no injustice to any section of the trade.

## REVENUE LOSS OF £200,000.

Mr. Buxton: At what does the right hon. gentleman estimate the amount of the rebate?

The Chancellor of the Exchequer replied that when he made his Budget statement he expected from the whole of his original proposals in regard to this trade an additional revenue of £550,000, but if the rebate was accepted by the Committee he should estimate roughly the gain to the revenue, taking into account the concessions he had made, at from £300,000 to £350,000 instead of £550,000.

Mr. Lough: On a point of order I wish to know whether it is possible for such a change to take place to-morrow?

The Chairman: Certainly. A fresh resolution is only necessary when a new charge is imposed.

Mr. Lough: It is a change in the law.

The Chairman: No. The law has not yet been passed. If the hon. member is right it would be impossible to make any reduction from the moment a proposal is made, and I am sure the hon. member would not desire that. (Laughter.)

Mr. Robson said that while the Committee were glad to hear the announcement that had been made, they must not divert their attention from the far greater issue raised by the amendment, which was of far more importance than any question of transient injustice to a particular class. The amendment dealt with the taxes as a whole, and the announcement of the Chancellor had strengthened their case for the rejection of the whole of his proposals. The Chancellor of the Exchequer in his first essay at scientific taxation had not merely interfered with but paralysed a large branch of English trade. It was the tobacco trade that was hit to-day; it might be the shipping trade tomorrow or the iron trade the day after. There was not a single trade in the country that was safe when ideas like those which found a place in the Budget were given effect to. The result of the tax on stripped tobacco would not produce any revenue, because the effect of the tax would be to prevent stripping being carried on outside these realms. The names of the manufacturers who advised the Chancellor of the Exchequer that the additional duty of 3d. would make no difference in the price, and that the stripped leaf entered this country drier than the whole leaf—both statements being nonsensical—should be given to the House. They must not lurk in the shadows behind the fiscal throne of the right hon. gentleman. (Opposition cheers.) Why had these manufacturers told him these things? In view of the coming Protectionist agitation and of the Protectionist policy inaugurated in this Budget, it was necessary to settle their standard of fiscal morals. Every manufacturer who made a suggestion ought to state in plain figures how much he was going to get out of it. They would then know how to treat the suggestion. Was it patriotism or a mendacious travesty of patriotism inspired by greed that had led to these suggestions? He asked Free Trade Unionists and the people generally outside the House to take note of this, the first example of Protectionist methods. (Opposition cheers.)

Mr. C. McArthur regarded the compromise suggested by the Chancellor of the Exchequer as an arbitrary proposal which did not rest on any ground of reason. (Opposition cheers.) Though the importers of stripped leaf might be forced to accept the offer of the Chancellor of the Exchequer they recognised that it was not a fair offer. It did not free them from loss, but divided the loss between them and the revenue. It would be far more satisfactory if this tax was withdrawn altogether. (Cheers.) That was the opinion of the whole tobacco trade. Moreover, a preferential duty would be entirely unproductive for purposes of revenue, though it might to a partial extent mean the transfer of the stripping from the United States to Great Britain. The tax had become one which was entirely protective in its nature, and was entirely inconsistent with the declaration of the Government that the Budget was a Free Trade one. (Opposition cheers.) The proposal was intended to be an object lesson of the advantages of protection, but instead of that it was an object lesson of the evils of protection, and it showed how dangerous it was to attempt to interfere with trade by fiscal regulations. (Opposition cheers.)

Mr. McKenna, while accepting the offer of the Chancellor of the Exchequer for what it was worth, said the right hon. gentleman's calculations were based on an absolutely wrong idea as to the amount of moisture and sand in stripped and unstripped tobacco respectively. The tax was a gross injustice to the few private individuals who would have to pay for it.

Mr. A. Taylor regarded the concession as on the whole a not ungenerous appreciation of the position in which



THE CIGARETTE WORLD AND TOBACCO NEWS, AUGUST, 1904.

holders of strips in bond were placed. He wished to know how the Chancellor of the Exchequer intended to make good the resulting deficiency of a quarter of a million. The Chancellor of the Exchequer said he proposed to sacrifice it.

Mr. A. Taylor, continuing, said the Chancellor of the Exchequer and his advisers were at issue with the tobacco trade on the question of excessive moisture and sand in whole-leaf tobacco. He preferred to take the opinion of the trade on that question, and he was therefore driven to the conclusion that this was a protective duty. (Opposition cheers.)

Mr. Buxton thought that if it was fair that these particular traders should have a rebate, it was clear that they were entitled to be credited with the whole of the proposed additional duty. If the Chancellor did not allow that he would, on his own showing, be robbing these men.

The Chancellor of the Exchequer, replying to several hon. members, said the figures on which he had acted had been the result of samples fairly taken and analysed, but some which had been quoted that afternoon were of a particular character of tobacco which was not typical of that which entered this country. He separated the drawback question from the question of the difference between strip and the whole leaf, and maintained that because the drawback was made fair was no reason why the stages of manufacture, the difference between the leaf and strip, should not be marked. If there was no difference between the rate of duty on the raw material and on the imported manufactured article, manufacture in this country in competition with manufacture abroad would be made impossible because of the undue favour that would be shown the foreigner. If both strip and whole leaf were treated fairly the natural result would be that a greater quantity of the whole leaf would come into this country. It was very difficult to forecast what the ultimate importation of either strip or leaf would be, and the additional revenue of the future must depend on the extent to which the former held its ground. Though it would cease to enjoy the unnatural favour it had enjoyed in the past, there would still, he thought, be a considerable importation of it. The spirit in which the concession had been received by most of the hon. gentlemen who had spoken was not encouraging. He had attempted, however, to deal with those who felt they had a grievance fairly and generously, so that they might not have a sense of injustice left in their minds, and he hoped they would receive his proposition in the spirit in which it was offered. The duty on the whole leaf was 720 per cent. greater than its value, and the duty on strip would be not more than 670 per cent. greater than its value, which did not bear out the contention that he had put an unduly high duty on the latter. (Hear, hear.)

Mr. Rea said the Chancellor of the Exchequer's proposed concession would make the tax more protective by rendering it less productive. He added that this taxation reminded him of the mixture of taxation and dentistry that was practised on the Jews in the time of King John. (Laughter.)

Mr. Lough characterised the Chancellor's tobacco tax proposals as pure and undisguised protection.

Sir F. Wills recognised the spirit in which the Chancellor of the Exchequer had endeavoured to meet the representations of the tobacco trade. At the same time the fact remained that he was still going to place a heavy fine on merchants, though now it would be only about £200,000 instead of double that amount. If he could afford to run the risk of losing £200,000 of revenue why not run the whole risk and abolish the tax altogether, rather than commit an injustice on a deserving trade. He appealed to the right hon. gentleman to remit the duty entirely. He implored him not to do an act which meant black ruin to many in the trade. He begged of him to reconsider the matter. (Opposition cheers.)

Mr. Runciman said the course of events had shown that the tax was not worth as regards revenue all the trouble it had caused.

The Committee divided on Mr. McKenna's amendment :

For .....	173
Against .....	223

Majority against ..... 50

Mr. McKenna next moved to reduce the duty on all strips on which duty had not yet been paid from 3d. to 1½d. per pound. The Chancellor of the Exchequer had shown no reason for making a difference between stocks of strips in bond (on which the right hon. gentleman proposed, at a later stage, to reduce the duty to 1½d.) and other stocks of strips in this country which had not yet come into bond, but which must come into bond before being disposed of.

The Chancellor of the Exchequer declined to accept the amendment. There was no doubt that the rates on manufactured tobacco were protective, and if he had fixed the rate on strips on the same basis as Mr. Gladstone had fixed his rate on manufactured tobacco he should have put it a penny or twopence higher than he had done. He believed threepence was a fair rate, having regard to the general average sample of tobacco. Stocks in bond and those not in bond were not on the same footing, and he had made the reduction of duty on stocks in bond in order to facilitate the sale of those stocks.

Mr. Runciman pressed the right hon. gentleman to say how much of the threepence was protective.

Mr. T. G. Bowles said if the trade in strips was killed no permanent revenue could be expected from strips. Only a quarter of a million would be got from the tax altogether. Was it worth imposing it when it meant the partial ruin of the importers of stripped tobacco?

Sir J. Joicey urged that the greater portion of the tax would have to be paid by a score of people, and that seemed a great injustice. The best thing was to remove the tax altogether.

On a division the amendment was negatived by 228 votes to 166—majority 62.

MR. GALLAHER'S EVIDENCE.—In view of the hot discussion that has taken place on what Mr. Gallaher recommended, and what he did not, the publication of the inter-departmental report on the question of the tobacco drawback will prove of considerable interest. Answering the first question put to him, Mr. Gallaher said:—"I have observed from the reports of the meetings of the London Chamber of Commerce that they are putting in a petition for getting an increased drawback. I think that will not do, because I think manufacturers will make money by it." He explains himself by adding—"If you allow 6d. for offal from cigar manufacturers, and do not allow the same to the tobacco manufacturers, you will be placing the cigar manufacturers in a very much better position, and one in which they would be making money out of the Government." He was in favour of the importation of the leaf into this country, in order that the stripping might be done here and more employment consequently here given. His comments on the Irish tobacco-growing proposal were not encouraging. "Sir Horace Plunkett," he said, "had been out in Virginia with the idea of encouraging the production of tobacco in Ireland. That is a preposterous idea. You might adulterate your tobacco with 5 to 8 per cent. of Irish tobacco, but the man who is used to American tobacco would prefer that, because it is stronger. We have not the climate in these islands for ripening tobacco. We do not get a heat of 120 to 124 degrees in the sun. The result is that it will not pay to grow tobacco in Ireland."

THE ABSENT-MINDED SMOKER.

No man ever acknowledges a mistake so quickly as when he puts the lighted end of a cigar in his mouth.

# The Drawback on Tobacco.

## INTER-DEPARTMENTAL COMMITTEE'S REPORT.



THE Report of the Inter-Departmental Committee appointed by the Treasury to inquire into the rates of drawback on tobacco has now been published as a Blue Book. The Committee consisted of Mr. James Fleming (one of the Surveyors General of Customs),

Mr. S. D. Leah (Chief Inspector of Excise), and Mr. H. J. Helm (Deputy Principal of the Laboratory), with Mr. A. E. Tanner (an Excise Officer of the first class) as Secretary. The report was as follows:—

To the Lords Commissioners of His Majesty's Treasury.

### REPORT ON TOBACCO DRAWBACK.

MY LORDS,—In accordance with the directions conveyed in your Lordships' Minute of 28th July, 1903, we have inquired into "The charges which the Drawback on Tobacco ought to cover and what those charges amount to," and now beg leave to submit our Report on the questions committed to us for inquiry.

The subject of the appropriate drawback on each kind of tobacco is one of extreme complexity, involving much investigation before a conclusion can be confidently adopted. There is a wide range of variation in the moisture which may be contained in the leaf when imported, and an equally wide variation in the proportions of organic and inorganic matter which may be found in different samples. One hogshead of tobacco weighing 1,000 lb., on which the duty would amount to £150, may represent 900 lb. of dry tobacco, whilst another package of 1,000 lb., bearing an equal duty, may contain only 750 lb. of dry tobacco. If both were manufactured without waste of material into any kind of tobacco except snuff, and the product were presented for drawback, the exporter of the first package would be entitled under existing regulations to £161, and the exporter of the second to £134. If the article produced were snuff or ground offal, in both of which the proportion of inorganic matter present must be taken into account, the difference in the amounts of drawback to be allowed might be still more remarkable. Yet the rate of duty charged must be uniform for all classes of unmanufactured tobacco containing at least the minimum moisture which can be deemed natural to the tobacco when cured for commercial purposes. To analyse a sample from each package on which duty is paid would cause too much delay to merchants, besides being unduly expensive to the Government.

### THE ACT OF 1863.

The Manufactured Tobacco Act, 1863, is the basis of the existing method of allowing drawback on tobacco. In that Act the normal moisture in tobacco was assumed to average 13 per cent., and the inorganic matter naturally present was taken at 18 per cent. on the dry leaf. The sand allowable was limited to 2 per cent., and whatever quantity might be present was to be included in the 18 per cent. of inorganic matter.

By the Finance Act, 1896, the moisture was to be reckoned at 14 per cent., and authority was given to the Commissioners of Customs to relax the limitations as to inorganic matter and sand laid down in the Act of 1863. In practice, drawback is allowed on manufactured tobacco of all kinds, except snuff, on a simple moisture basis, unless the officers of the Government Laboratory see reason to require proof that any excessive proportion of inorganic matter or sand observed to be present was actually in or on the leaf when imported.

As regards snuff exported for human consumption, and ground offal, the standard of 14 per cent. of moisture and 18 per cent. of inorganic matter is strictly adhered to in calculating drawback. It is impossible to distinguish between sand or other inorganic matter imported with the leaf and that which might be adventitious.

### CHANGE IN 40 YEARS.

It has been a matter of common observation that much of the unmanufactured tobacco now imported is of a different character from the tobacco of forty years ago. We therefore determined to have a large number of samples drawn and analysed in the Government Laboratory, to find out the moisture and inorganic matter usually present in every variety of unmanufactured leaf at the moment when the weight is taken for the assessment of duty. Each sample was drawn in the presence of two revenue officials, one of whom represented the Government Laboratory and the other the Customs Department. In all 104 samples were examined, 61 of them for both inorganic matter and moisture, and 43 for moisture only. The greater part of the tobacco imported into this country comes from the United States of America, and 72 samples of tobacco

grown there were taken promiscuously as packages came to the warehouse scale in Liverpool, London, and other ports. The other 32 samples were taken in a similar manner from packages of tobacco grown in other countries. A reference to Dr. Thorpe's First Report will show the wide range of growth from which our samples were drawn. No county which sends us an appreciable quantity of raw tobacco was omitted.

It was essential to take great care that the samples should reach the Laboratory in exactly the condition they were in at the moment of weighing and sampling the packages to which they belonged.

Of the 61 samples which it was desired to test for inorganic matter as well as moisture, each sample was divided into two parts. One portion to be examined for moisture was placed in a bottle, which was promptly corked and sealed to exclude the air. The rest was carefully wrapped in tissue paper and laid in a cardboard box. The object was to preserve these leaves or strips in all respects as they were in the original package, with their fair proportion of sand adhering to them. The Laboratory Officers had thus an opportunity of making an accurate analysis of some samples of tobacco of almost every variety known.

A complete account of the results of the sampling and analysis will be found in Dr. Thorpe's First Report.

### DRIED BEFORE SHIPMENT.

A large proportion of the tobacco imported—more particularly from the United States—is specially dried before being packed and shipped. Those who pay duty upon tobacco have the option when clearing from a bonded warehouse of paying upon the net weight recorded at the time of landing, or on the reweight taken at the time of actual delivery. By far the greater proportion of our importations of United States tobacco taken for home consumption is cleared on the original landing weight, although the packages may have lain months or years in bond. This applies more especially to tobacco lying in our western ports, which is known to absorb moisture from the damp atmosphere around. Tobaccos warehoused at Victoria Docks, London, are less often cleared at original landing weights, since little or no additional weight is likely to arise there from the absorption of moisture. The warehouses at Victoria Docks contain besides a great part of the tobaccos coming from other countries than the United States. These are mostly rather moist on arrival, and are very commonly cleared on reweights taken on delivery, there being little likelihood of the moisture having increased.

Having thus taken steps to furnish ourselves with accurate information on the real ratio existing between the various kinds of tobacco leaf when received by manufacturers, and the fixed standard adopted when calculating the drawback on tobacco exported or the rebate granted on deposit of offal, we were in a position to hear evidence from any persons in the trade who might be interested in the drawback question.

### ASSOCIATIONS APPEALED TO.

Our Secretary was directed to invite the Associations which attend to the interests of the different sections of the tobacco manufacturing trades to appoint witnesses who would be prepared to give evidence on the subject of the inadequacy of the drawback. We had no difficulty in finding witnesses able and willing to furnish us with abundance of information and opinions on matters connected with the British cigar and cigarette industries. These branches of the tobacco trade are those which produce most offal in proportion to the quantity of tobacco dealt with, and consider themselves most inadequately compensated for their revenue charges. They are also those which have a greater prospect of doing a considerable export trade under more favourable conditions.

The manufacturers of packet, roll and cake tobaccos were less ready to respond. Their export trade is not expected to become large under any drawback arrangement, and they have generally means of using up in their tobaccos for home consumption nearly all the material upon which they pay duty. Consequently but little loss from too low a rebate on offal falls upon them. In addition to these reasons for indifference to the drawback question is the desponding state of the ordinary pipe tobacco manufacturers on account of the severity of the existing competition in the home market which has already caused several firms to retire from the trade.

### THE IMPERIAL.

Representatives of the Imperial Tobacco Company appeared before us to urge that a drawback allowance or rebate of duty should be made for the large quantities of sand on light Virginian leaf now so much used for cigarette making, and for packet tobacco. This Company takes little or no part in the export trade, in pursuance of an arrangement with the British American Company, by whom

## THE CIGARETTE WORLD AND TOBACCO NEWS, AUGUST, 1904.

...able export business is done in tobacco manufactured from material which is free of duty, and on which the drawback does not arise. The Imperial Tobacco Company pays duty on about half the quantity of unmanufactured tobacco cleared for home consumption, and deposits about 911,000 lbs. of offal annually. Owing to the inorganic standard of 18 per cent. being strictly applied to ground offal, the snuff deposited does not yield, upon an average, they compute more than about 2s. 3d. per lb., although 3s. per lb. was paid for the leaf from which the offal was derived, including the sand. The machinery now used in making Virginian cigarettes has a tendency to throw off much of the sand. This goes to the bulk of the offal which cannot be utilised for cigarettes, and the rebate of duty is claimed. A large part of the sand—more than 50 per cent.—is very considerable in quantity—on the leaf of cigarette intended for home consumption is thus accumulated in the offal. The excess of inorganic matter is, however, excluded from the calculations of the amount of rebate to be allowed.

We are unable to support the suggestion of the Imperial Tobacco Company that special deductions from the weight of packages of tobacco, on account of its sandy character, should be made at the time of weighing for duty, as we think that course would not be fair to manufacturers using other kinds of tobacco. These are generally not less sandy than the Virginia, and the proportion of sand on the leaf varies with the country and the season. A similar larger demand advanced by the representative of the Ardath Tobacco Company would be still less admissible.

### INSUFFICIENT ALLOWANCE ON OFFAL.

The insufficient allowance on offal is no doubt one of the causes of dissatisfaction with the present rates of drawback. Yet the great bulk of all the tobacco delivered on payment of duty is consumed at home, and the chief benefit of any increased rebate for offal must fall to manufacturers for home consumption. It may or may not be passed on to the consumer.

Cigar-makers are well protected in the home market. But those who attempt to establish an export trade are the greatest sufferers in regard to the allowance on offal resulting from the manufacture of their exported cigars. They are compelled by the nature of their business to use a large proportion of whole leaf—in some cases, perhaps, 50 per cent.—and the stalk must be rejected. The stalk forms about one-fifth of the weight of the whole leaf, and is of no use except to convey the lamina more safely. From this alone it will be seen that about one-tenth of the raw material in which the cigar-maker pays duty may be relegated at once to the category of offal. Even if snuff had continued to be extensively used in this country the modern cigar-maker would not have found a good market for his stalks. The bulk of the whole leaf which he imports comes from lands which do not produce the rich pungent plant whose stalk is most suitable for snuff. In general his stalks are sold to a grinder of offal for deposit on drawback, and at a price much lower than the duty paid upon them in the form of raw leaf.

Cigarette makers who export high-class Virginia cigarettes on drawback are also unfortunately placed in being under the necessity of using a fair proportion of whole leaf, the stalk of which cannot be utilised in cutting up their tobacco.

### INORGANIC MATTER.

A glance at the Laboratory Report will show that in only two instances out of 34 where the whole leaf was sampled and analysed for inorganic matter would the full drawback rate of 3s. 1d. per lb. be obtained if the tobacco was ground and presented as offal; and in one of those two the stalk by itself would only yield 2s. 10d. The stalk of the other was not examined separately. In five cases out of 27 of strips examined, the full drawback rate would be returned; and in one other case the full rate would have been obtainable if the sample had not contained more than 14 per cent. of moisture.

On a full consideration of this valuable Report we are driven to the conclusion that the existing standard of inorganic matter, including sand—18 per cent. on the dry tobacco—is much too low for the kinds of tobacco now usually imported. A fair average to fix would appear to be 22 per cent.

### MOISTURE.

The examination of 104 samples for moisture shows that 14 per cent., the drawback standard fixed by the Finance Act, 1896, is not unfair, taking into account the quantities of the different sorts imported, and the proportions cleared at landing weights. Here again, however, cigar-makers are at some disadvantage, their tobaccos containing more moisture when received than those of other manufacturers. In our calculations as to the charges incurred we have made allowance for this fact, and assumed 16 per cent. to be the average moisture in the tobacco which they use.

Most of the witnesses who appeared before us very strongly advocated permission to deposit in bonded warehouses stalks, broken tobacco, called shorts, and tobacco dust, in the form in which they are produced in the factories, without requiring them to be ground into snuff. It was urged that the grinding and the expenses connected therewith cost from 1d. to 2½d. per lb., and is quite unnecessary for the purpose of drawing a fair sample of the refuse, the object for which grinding has hitherto been required. It is also felt to be a special hardship to cigar and cigarette-makers, who

are usually men not in a very large way of business and have not grinding mills on their premises. There is besides a waste of material in the process of grinding to be taken into account.

### COST OF GRINDING.

During the financial year ended March, 1903, 2,182,000 lbs. gross of ground offal were presented for drawback. Taking the average cost of grinding and attendant expenses at 2d. per lb., the tobacco trade incurred in that year an expenditure of more than £18,000, merely to ensure that samples drawn for drawback purposes should exactly represent the bulk. The ground offal is of no more value than the materials from which it is produced. It seemed to us that if any method could be found by which the trade could be saved this vast expense it would be our duty to place it before your Lordships.

By the courtesy of Messrs. Freeman, of Hoxton, and Dexter, of Nottingham, we were enabled to have experiments made by which more than 40 bags of stalks were sampled by revenue officers before being sent to the mill, and the products sampled again after the grinding. In most instances the drawback value after grinding was found by the Laboratory Officers to correspond on an average with that of the stalks sampled at the factories, allowance being made for about 2 per cent. of material lost in the grinding process. We had requested that all the parcels of stalk after the first one or two should be moderately dried in the factory before being sampled. The stalks from Mr. Freeman's factory were sent to a mill at Cars-halton, and those from Mr. Dexter's to a mill near Edinburgh. The mill-owners were not informed that any special experiments were being conducted, and everything was done in the ordinary way of business. No collusion or arrangement for the purpose of producing a desired result was possible, or, indeed, conceivable. The interest of the manufacturer was different from that of the mill-owner, whilst the Customs officer who drew the samples in London and the Inland Revenue officer who drew those taken at Nottingham, had only to exercise great care that the samples drawn were fairly representative of the bulk, and that the weights of the bags of stalks and snuff were correctly recorded.

### DEPOSIT WITHOUT GRINDING.

By requiring the stalks to be dried down to or below 14 per cent. of moisture the possible variation in sampling would be greatly reduced. Even the smallest manufacturer has means of conforming to such a requirement. Shorts and smalls which would not pass through the official sieve of 144 apertures to the square inch, with a No. 25 wire gauge, could be dealt with in a similar manner. They might then have drawback allowed on a simple moisture basis like ordinary manufactured tobacco.

On the other hand, fine offal, which will pass readily through the official sieve, whilst easily capable of being fairly sampled without being ground, would necessarily be dealt with on the basis of snuff, the inorganic matter being ascertained in the same manner as at present.

There would be distinct advantages in adopting the course proposed. It would be easier for the Laboratory analysts to detect any admixture of other vegetable matter with stalks and shorts of tobacco than where everything is ground up into snuff. Manufacturers who have offal of any kind to dispose of would be satisfied to know that no grinder was making a profit out of their necessity by giving them less than the full drawback value of the duty-paid material which they found themselves unable to make use of. Disputes with Revenue or Laboratory officials about the fairness of the sampling, or the amount of rebate, would be no more likely to occur than now. Samples of leaf are often called for when manufactured tobacco appears to contain an undue proportion of inorganic matter, but disputes scarcely ever arise.

We had no verbal evidence tendered by any persons who make nicotine, sheep-wash or blight-powder from waste tobacco; but a letter was produced by one witness from Mr. Whiffen, of Battersea, wherein he states that "the offal tobacco in an unground condition would be more suitable for my manufacture of nicotine than when ground, as at present."

### STRIPS.

Cigar and cigarette-makers argued with some force that if a sufficient drawback on stalks were allowed there would be a tendency to import more tobacco in the whole leaf. The stripping would be done in this country instead of abroad, and a large amount of labour would be given to some of our workpeople. No doubt tobacco in the whole leaf is preferable for several purposes.

Yet a much smaller proportion of the total quantity imported comes in that form than was the case about 30 years ago. In 1876 strips and whole leaf were about equal in quantity, whilst now strips are more than three-fourths of our imports.

Stalks are generally one or two per cent. moister than the rest of the leaf, and the manufacturer bears a corresponding loss of duty by using whole leaf tobacco.

But the main reason of the change in the trade appears to be the great excess of inorganic matter found in stalks compared with the rest of the leaf. A difference of three, four, or five per cent. in this respect is quite common. Hence, under the compulsory grinding system the drawback value of the stalk, being dependent on its relative organic and inorganic constituents, is very low. No great quantity of "bird's eye," in which the stalk is cut up, appears to be now consumed; therefore a man using whole leaf to

bacco, unless it is like the delicate-stemmed Turkish varieties, so slender as to be fit for cutting up with the lamina, must generally be prepared to submit to a serious loss.

#### PLACE OF DEPOSIT.

Several witnesses desired permission to place abandoned offal in the nearest warehouse approved for the deposit of tobacco under bond. The rule is that such offal can only have drawback allowed upon it when deposited in one of certain King's warehouses, or else in a bonded warehouse, approved by the Commissioners of Customs, when the offal is intended for conversion into sheep-wash, hop-powder or similar compounds, or to be otherwise denatured. The authorised King's warehouses are those in the Custom-houses of London, Liverpool, Bristol, Newcastle, Leith, Glasgow, Dublin, Cork, and Belfast. Tobacco manufacturers, whose factories are remote from any approved place of deposit, are, no doubt, at some disadvantage in having to incur greater expense for carriage than others near one. The respective advantages and disadvantages of all traders, however, cannot be equalised by the State; and the Crown could hardly be expected to undertake the responsibility for the rent which bonded warehouse proprietors would certainly charge for offal lodged in their custody. Whether a greater number of King's warehouses might not be approved is a matter for the consideration of the Board of Customs.

#### MANUFACTURING CIGARS IN BOND.

The possibility of allowing cigars intended for exportation to be generally manufactured in bond, without payment of duty on the tobacco used, was discussed by some witnesses, but was not held to offer a practicable method of avoiding the drawback question. The only people who can successfully build up a foreign trade in cigars are those who have already established a reputation for their brands in the home market. If cigars for exportation were manufactured in bond to any extent, the alternative of paying duty and clearing for home use would require to be given. In that case a special rate of duty must also be imposed, to equalise the positions of those manufacturers working in bond and those using duty paid tobacco. A cigar-maker who had the certainty of a sale at home ultimately available could afford to risk something in working up an export trade against foreign competition. Where he had no such resource available for the disposal of his wares the risk of embarking in a new branch of business would be too great. One or two firms did obtain permission to make cigars in bond for exportation, but extensive as their transactions were in other directions, their business in exporting cigars made in bond has been insignificant. The cigar-making trade is carried on in a large number of small factories, and very few proprietors of these could afford to have both a bonded and a free factory. The trade is one also in which a great deal of personal attention is essential to success.

If the making of cigars in bond, both for home consumption and for exportation, was allowed, and generally adopted, the expense of the supervision by revenue officers would be largely increased, since a strict watch would require to be kept over all transactions carried on in the bonded factory, such as now exists in factories approved for the manufacture of Cavendish in bond. Every receipt and delivery and every ingredient used would need to be taken account of.

Witnesses from the Imperial Tobacco Company made complaint that the sale of offal by the Government lowered the price obtainable for that produced in their factories. We do not see why the Crown should not sell for the taxpayers' benefit any goods falling lawfully into its possession—more especially when it must incur the expense of providing storage room for such goods and keeping them for some time in charge.

#### VALUE OF SAMPLES.

Amongst the minor grievances of cigar and cigarette exporters is the fact that no payment is made for the commercial value of samples drawn for examination. Where these samples are numerous or of more than average value the loss suffered may be important. It is true that recent regulations have largely reduced the sampling, and it is a question worthy of consideration whether further reductions might not be authorised with safety to the Revenue.

As regards calling for samples of raw leaf required for comparison with the manufactured article, greater latitude might well be given to the principal of the Government Laboratory. His experience or that of his assistants must generally enable him to decide whether or not the kind of manufactured tobacco dealt with on any occasion was likely to have contained naturally the proportion of sand or other inorganic matter found. Perhaps sufficient weight has not been given to the fact that any addition of sand or clay would probably lower the saleable value of an exporter's goods more than the amount of any additional drawback he might hope to receive.

The disallowance of drawback on fractions of a pound in any package of tobacco exported is another matter complained of, and not unjustly. The Manufactured Tobacco Act, 1863, Section 1, forbids assessment of duty or payment of drawback on fractions of a pound in any package. At first sight the provision appears to be fair. But tobacco is generally imported in very large packages and exported in comparatively small ones. The leaf may be received in a hogshead weighing half a ton or more, and the goods made from it may now be sent abroad in quantities as small as 20 pounds. Cigars and cigarettes are ordered by the hundred or the thousand, and cannot be made to any stipulated weight. A

manufacturer may thus lose on exportation many times more fractions of a pound than he gains on importation.

In estimating the charges which the drawback ought to cover, we have been guided by the principle that the exporter of manufactured tobacco in any form should as far as possible be placed in the position he would occupy if no duty existed.

Besides the amount of the duty and warehouse charges actually paid to Government, a manufacturer has to bear a loss of interest on his payments before he is recompensed by receipt of drawback. We have taken 5 per cent. per annum as a fair rate of interest for an average man in the tobacco trade to have to pay for capital. The time he is lying out of the money he has paid the Crown, we have reckoned at three months for some kinds of tobacco. For cigars and roll or cake tobacco six months is, we think, a fair period to allow. A cigar-maker must keep a stock of his different brands made up some time in advance of expected orders, to ensure their being in a matured condition, and roll and cake tobaccos must be kept in press for a considerable time.

It is difficult to form a correct estimate of the various indirect charges incurred by a manufacturer from the existence of a duty which is something like six times the price of the raw article. So far as the price of that article may be raised by the need of special preparation to reduce the moisture before shipment to this country, in view of our method of assessing duty, no allowance need be made. The man whose tobacco has been dried before importation escapes payment of some duty which others whose tobacco is not, and perhaps could not safely be much dried, may be unable to escape. He has more than compensated himself in advance for any increase in the cost of his goods caused by the drying operation.

#### REVENUE RESTRICTIONS.

But the revenue restrictions and various expenses arising from the high duty are certainly numerous, and taken together must add a substantial amount to the charges incurred which the drawback ought to cover.

It may be well to endeavour to give here a list of some of these restrictions and contingent expenses which have been mentioned to us, or have occurred to ourselves. Some of them are of little practical importance, but others are factors worth taking into account:—

- (a) The restricted size of ship and package in which tobacco can be imported.
- (b) The limited number of ports and of docks of wharves at such ports where tobacco can be imported or exported.
- (c) The limited number of warehouses for storage of tobacco in bond.
- (d) Heavier charges for storing and handling in bond such a high-dutied article.
- (e) Additional fire insurance of duty-paid stock in factory.
- (f) Cost of licence duty debenture stamps and bonds.
- (g) Cost of samples, often of high value, both of unmanufactured and manufactured tobacco required by Government Laboratory for drawback purposes.
- (h) Increased cost of supervision in factory to prevent speculation and waste of high-dutied material.
- (i) Actual loss of duty-paid material in process of manufacture.
- (j) Cost of sieving, grinding, and carrying offal and of depositing it in one of a limited number of bonded or King's warehouses.
- (k) Prohibition against working elsewhere than on licensed premises, and impossibility of using sweetening or flavouring ingredients in export tobaccos without incurring the great expense of a bonded Cavendish factory.

The above list of restrictions and outgoings—beyond the payment of duty and warehousing charges and loss of interest—is more formidable than might be expected. Yet it does not include all that some manufacturers may have to provide for, such as agency in payment of duty and collection of drawback. To estimate precisely the average value of all those contingent charges is out of our power, nor could very definite particulars be given by members of the trade whom we consulted. We have done the best we could to arrive at a fair conclusion, leaning in cases of doubt towards the exporter, for the reason that whatever care may have been taken to avoid waste—and care also is an expense—loss in such an article as tobacco must be frequently occurring from the moment when it is cleared from warehouse till the moment it is shipped abroad.

#### ASSESSMENT OF DRAWBACK.

The existing system of allowing drawback at the same nominal rate on all classes of manufactured tobacco, and even on ground offal, which is treated as snuff, appears to us to be radically wrong. A similar plan is not followed in imposing duty upon manufactured tobacco of different kinds imported. In our calculations we have dealt separately with cigars, cigarettes, cut and roll tobaccos, and snuff for human consumption.

A bare return of the duty actually paid upon offal is in our opinion, enough to meet the justice of the case. The production of offal cannot be considered an object in itself, and therefore all losses and charges in connection with it ought, we think, to be considered as part of the cost of the article intended to be produced. At the same time those who manufacture solely or mainly for home consumption are fairly entitled to such benefit as a revision of the

# SMOKE

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standard for tobacco would confer, since the alteration in the character of the tobacco imported and adherence to a standard no longer correct prevent them from obtaining that rebate of duty on their offal which Parliament intended to grant. We have already stated that the proportion of inorganic matter contained in dry tobacco is now found to average 22 per cent. instead of 18. If the present standard were retained, an addition of nearly 3d. per standard lb. would require to be made in returning the duty paid upon tobacco which could not be worked into the manufactured article. In other words, the rate for offal, with a duty of 3s. per lb. on the leaf, ought now, from our point of view, to be 3s. 2d. per lb., instead of 3s. 1d. To make this concession would cost the Treasury a little over £7,000 per annum.

COST OF CONCESSIONS.

Should it be decided to adopt the proposed standard of 22 per cent. of inorganic matter and yet continue to require all offal to be deposited or exported in the form of snuff a rate of 3s. per lb. would cost annually a little less than the amount named.

It stalks and shorts which will not pass through the official sieve are accepted unground and the duty returnable thereon be reckoned on a moisture basis only, as in the case of ordinary manufactured tobacco, the cost to the Crown would probably be about £17,000 per annum. The increase in the amount payable would be partly due to the fact that stalks are generally poorer in organic constituents than other parts of the leaf, and have consequently a lower value for drawback purposes when ground into snuff, and its duty value reckoned, as it must be in that case, according to an organic standard. It is partly also because the quantity of offal deposited would be somewhat greater than at present, owing to the material now lost in grinding being saved. But the gain to the trade through the adoption of this system would be very much greater than the additional cost to the Treasury, and we feel justified in recommending it as the mode of dealing with offal which would give most satisfaction to the trade.

COMMITTEE'S PROPOSALS.

It remains now to show what the charges on the different classes of manufactured tobacco arising from a duty of 3s. per lb. on the raw material amount to.

- (1) Assuming that the existing standard continues to be enforced and offal is accepted only when ground into snuff and is allowed for at the rate of 3s. 2d. per pound of standard tobacco, the charges in our judgment may fairly be taken at the following amounts:—

	s. d.
Cigars .. .. .	3 6 per lb.
Cigarettes .. .. .	3 4 ..
Cut, Roll and Cake Tobacco .. .. .	3 3 ..
Snuff for human consumption .. .. .	3 4 ..

- (2) If the proposed standard of 22 per cent. of inorganic matter on dried tobacco be authorised, and grinding of offal be still insisted on, and 3s. only per pound of standard tobacco be allowed, the only alteration in the above rates would be in the case of snuff for human consumption which would then be reduced to 3s. 2d. a pound.

- (3) If stalks and shorts which will not pass through the official sieve are accepted unground, and drawback be allowed thereon at 3s. a pound on a moisture basis of 14 per cent., while fine offal is allowed for at the rate of 3s. for each pound containing 14 per cent. of moisture and in the dried tobacco 22 per cent. of inorganic matter, the rates should be as follows:—

	s. d.
Cigars .. .. .	3 5 per lb.
Cigarettes .. .. .	3 4 ..
Cut, Roll and Cake Tobacco .. .. .	3 3 ..
Snuff for human consumption .. .. .	3 2 ..

We have no hesitation in expressing our opinion that scheme (3) is in many respects preferable to either of the others.

The additional drawback payable annually on all classes of manufactured tobacco and snuff (but not including offal deposited or exported) would, under any of the three schemes, fall short of £3,000. This estimate is based on the quantities of the different kinds exported on drawback during the financial year ended 31st March, 1903.

For the convenience of the trade it has been deemed advisable to avoid fractions of a penny in fixing finally upon the rates per pound which it seems fair to allow upon the different classes of goods, although in some cases our calculations showed a small fraction over or under the figure named.

The possibility of allowing drawback at a lower rate than that specified for each class of exported tobacco and adding to the weight a percentage equivalent to the charges and losses incurred has been considered, and we are satisfied it could be adopted without difficulty should your Lordships deem such a method preferable to that of specifying in money the drawback allowable.

We have to express our special obligations to Dr. Thorpe and the staff of the Government Laboratory for the valuable assistance rendered to the Committee's work by carrying out the analysis of so large a number of samples.

We have also received every help in our investigations from several officials of the Customs and Inland Revenue departments, from the staffs of various warehouses, and from merchants, brokers, and others connected with the tobacco trade.

The zeal and industry of our Secretary have been most conspicuous and his services of great value in the conduct of our inquiry. We have the honour to be, my Lords, Your most obedient

Servants,  
 J. FLEMING (Chairman).  
 S. D. LEAH.  
 H. J. HELM.  
 A. E. TANNER (Secretary).

12th March, 1904.

SUPPLEMENTARY REPORT.

Consequent upon the Budget proposal to charge a differential duty on stripped tobacco.

To the Lords Commissioners of His Majesty's Treasury.

FURTHER REPORT ON TOBACCO DRAWBACK.

My LORDS,—The Chancellor of the Exchequer having signified his desire that we should reconsider the Tobacco Drawback question in view of the Budget proposal to increase the import duty on strips to 3s. 3d. per pound, we beg leave to submit the following supplementary Report.

REBATE ON OFFAL.

It is understood that the Chancellor of the Exchequer is prepared to adopt in substance the principles on which scheme (3) in our original Report was based. Looking to the sources from which tobacco offal will in future be drawn, and to the desirability of having one uniform rate of rebate for stalks, shorts and fine offal, we recommend that with a duty of 3s. a pound on leaf tobacco, and 3s. 3d. on strips, the rebate allowed should be 3s. 1d. a pound, instead of 3s. as previously proposed.

Should there be any serious objection, however, to a uniform rate of rebate for the different kinds of offal, we think an allowance might be made of 3s. a pound for stalks and 3s. 2d. a pound for shorts, both on a moisture basis of 14 per cent., and 3s. 2d. a pound for fine offal on a basis of 14 per cent. of moisture and 22 per cent. of inorganic matter in the dried tobacco.

DRAWBACK ON MANUFACTURED TOBACCO.

In the altered circumstances the rates of drawback for manufactured tobaccos ought, we think, to be as follows:—

Cigars, 3s. 7d. per lb., Cigarettes, 3s. 5d. per lb., Cut, roll and cake tobaccos, 3s. 5d. per lb., on a moisture basis of 14 per cent.  
 Snuff for human consumption, 3s. 3d. per lb., on a basis of 14 per cent. of moisture and 22 per cent. of inorganic matter in the dried tobacco.

We have the honour to be, my Lords, Your most obedient Servants.

J. FLEMING (Chairman).  
 S. D. LEAH.  
 H. J. HELM.  
 A. E. TANNER (Secretary).

25th April, 1904.

THE JAPANESE AND OPIUM.—The most interesting feature in the Consular report for North Formosa is an account of the admirable regulations devised by the Japanese to put down the habit of opium smoking. When the island was annexed to the Mikado's dominions this habit was widespread, and was working great mischief. But anything like prohibition would have led to trouble. Therefore the authorities prescribed that the importation and sale of the drug should be a Government monopoly. Those chosen agents who retail it must themselves be non-smokers, and are forbidden, at the risk of heavy penalties, to serve it to any persons except old hands known to be long addicted to the practice. Through these precautions the consumption is steadily declining; and, as in addition the mischievous effects of opium are expounded in the schools, we may look forward to its ultimate disappearance from Formosa as a stimulant. The Japanese thus set us all a fine example. They have only within the length of a generation entered into rivalry with European civilisation, and in many respects they show themselves well worthy of study and imitation by the nations most advanced in that civilisation.

DOING AWAY WITH CIGARS.

"I would like to do away with all tobacco," said the girl with the frost-tinted cheeks.  
 "So would I," replied her pretty chum, "and I break up four or five cigars every night."  
 "You do, dear? How?"  
 "By leaning against them."

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# MURATTI'S

## WORLD-RENOWNED

### HIGH-CLASS CIGARETTES.

SOLD ALL OVER THE WORLD.

#### LEADING BRANDS . . .

"ARISTON," Gold Tipped	-	100's, 50's and 20's
"ARISTON," No. 10	- - -	100's, 50's and 25's
"ARISTON," No. 6	- - -	100's, 50's and 20's
"NEB-KA," No. 2	- - -	100's, 50's, 20's and 10's
"NEB-KA," No. 3	- - -	100's, 50's and 25's

**B. MURATTI, SONS & CO. Ltd.,** PURVEYORS to the FRENCH GOVERNMENT MONOPOLY.

OUR LEADING BRANDS CAN NOW BE OBTAINED FROM ANY FIRST-CLASS TOBACCONISTS THROUGHOUT FRANCE.

Head Office and Factory: 54, Whitworth Street, Manchester; London Office and Sale Rooms: 5, Creed Lane, E.C.; Branches at Berlin, Brussels, and Constantinople.

# HIGHEST CLASS MIXTURE

(Medium Strength).

# "EXMOOR HUNT."

**EDWARDS, RINGER & BIGG,**

BRANCH OF THE IMPERIAL TOBACCO COMPANY (OF GREAT BRITAIN AND IRELAND), LIMITED,

**BRISTOL.**





**26% PROFIT** on a good selling Line.

ALL TOBACCO DEALERS SHOULD STOCK

MURRAY'S

**"MELLOW SMOKING MIXTURE"**

Which is now in universal demand, and generally recognised as the standard Smoking Mixture of the United Kingdom.

THE MINIMUM RETAIL PRICE GIVES A PROFIT OF 26%.

SOLE MANUFACTURERS:

**MURRAY, SONS & CO. LTD.,**  
BELFAST, DUBLIN, GLASGOW.

**RESULT OF AUGUST COMPETITION.**

The Winner of last month's competition, in which the word "recommended" was mis-spelt on page 198, was  
Mr. J. T. Boot, 35, County Arcade, Briggate, Leeds,  
to whom a parcel of Messrs. S. C. Hanks & Co.'s Specialities to the value of 20/- has been forwarded.

**Our Mis-spelt Advertisement Competition.**

ALL SOLUTIONS MUST REACH US BY SEPTEMBER 6th, 1904.

In one of the Advertisements in this issue can be found a word, not a proper name, that is purposely mis-spelt. We offer a Prize of the particular goods referred to in the advertisement in which the word appears to the value of

**TWENTY SHILLINGS**

to the person whose letter pointing out the word is first opened on the 6th of September 1904.

This Competition is open to Retail Tobacconists and their Employés only.  
The Editor's decision is final.

**CUT OUT AND FORWARD THIS COUPON**

**SPELLING BEE:**

Addressed as follows: { Cigarette World,  
2, Ellison Road, Barnes,  
London, S.W.

Word Mis-spelt \_\_\_\_\_  
In Advert. of Messrs. \_\_\_\_\_  
Signature of Competitor \_\_\_\_\_  
If a Retailer, state so \_\_\_\_\_  
If a Retailer's employé }  
state who employed by } \_\_\_\_\_  
Postal Address \_\_\_\_\_

1903.	1904.
1,937,034	1,071,744
126,962	122,224
2,063,996	1,193,968
5,098,022	4,458,000
1,001,954	3,348,000
621,703	1,100,000
1,623,657	4,400,000
1,523,703	1,343,000
2,938,088	4,420,000
748,005	1,222,000
3,687,653	5,642,000
6,621,785	6,201,000

1903.	1904.
8,721,108	15,743,022
1,089,446	1,048,182
1,810,554	16,792,104
4,424,006	29,731,524
4,489,284	18,026,876
2,30,605	4,913,134
7,19,880	22,940,000
343,078	11,077,000
210,392	33,779,796
320,951	5,061,239
530,443	39,737,134
707,164	41,409,133

South American.	Emeralds.	Prinall.	Marilla	Clubs	Other
57	82	250	2204	2000	
49	16	20	42	30	
93	98	384	7549	2000	
13	5	2	21	14	
15	5	22	71	30	
18	5	24	108	120	
93	357	244	9979		
113	497	2786	3480		
107	161	2621	3173		
281	100	1427	2784		
668	38	1100	2781		
59	152	565	861		
72	397	1031	1307		
13	245	460	379		
50	157	693	880		
47	180	866	1147		
3	—	—	—		
25	173	260	—		

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<b>ARISTON</b> <i>Turkish Cigarettes, &amp;c.</i> S. Muratti, Sons & Co. Ltd., Whitworth St., Manchester.	<b>GAINSBOROUGH</b> <i>Cigarettes.</i> Cohen, Weenen & Co., 52, Commercial Rd., London, E.	<b>NAVY CUT</b> <i>Tobacco and Cigarettes.</i> John Player & Sons Branch of the Imperial Tobacco Co. (of Gt. Britain and Ireland) Ltd., Nottingham.	<b>ZEMINDAR</b> <i>Mild Indian Cigars.</i> Jarrett Bros., 70 & 71, Bishopsgate St. Within, London.
<b>ASTHORE</b> <i>Cigarettes and Cigars.</i> J. H. Custance, Putney, S.W.	<b>GENERAL SUPPLIES</b> Singleton & Cole, Ltd., Birmingham.	<b>NUTBROWN TOBACCO</b> Adkin & Sons, London.	
<b>BANDMASTER</b> <i>Special 1d. Packet Line.</i> Cohen, Weenen & Co. 52, Commercial Rd., London, E.	<b>GOLD FLAKE</b> <i>Cigarettes and Tobacco.</i> W. D. & H. O. Wills Branch of the Imperial Tobacco Co. (of Gt. Britain and Ireland) Ltd., London & Bristol.	<b>PALM BRAND</b> <i>Cigarettes.</i> R. Lockyer & Co., 12, Bath Street, City Road, E.C.	
<b>CIGARS AND CHEROOTS</b> Richard Lloyd & Sons, London.	<b>GRAND CUT VIRGINIA</b> Godfrey Phillips & Co., London.	<b>TOBACCONISTS' SUNDRIES</b> Adolph Elkin & Co., London.	
<b>EXMOOR HUNT</b> <i>Highest Class Medium Strength Mixture.</i> Edwards, Ringer & Bigg Branch of the Imperial Tobacco Co. (of Gt. Britain and Ireland) Ltd., Bristol.	<b>LLOYD'S TOBACCOS</b> <i>and Cigarettes.</i> R. Lloyd & Sons, London.	<b>TURKISH CIGARETTES</b> Teofani & Co., London. <i>Highest Award at Paris Exhibition, 1900.</i>	
<b>FLOR DE MUNSHÉE</b> <i>Indian Cigars.</i> John Caridi & Co., 5 & 6, Bury Court, St. Mary Axe, London, E.C.	<b>MIXED PARCELS</b> Tobacconists' Supply Syndicate, London. <i>See special advt.</i>	<b>VAFIADIS</b> <i>Cigarettes.</i> Melbourne, Hart & Co., 19, Basinghall St., London, E.C.	

## OF WHOM AND WHAT TO ORDER.

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W.D.&

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