

【§ 496】 SEC. 325. Any tax that has been paid under the provisions of Title III of the Revenue Act of 1924 prior to the enactment of this Act in excess of the tax imposed by such title as amended by this Act shall be refunded without interest.

TITLE IV.—TAX ON CIGARS, TOBACCO, AND MANUFACTURES THEREOF.

【§ 497】 SEC. 400. (a) Upon cigars and cigarettes manufactured in or imported into the United States, which on or after the expiration of 30 days after the enactment of this Act are sold by the manufacturer or importer, or removed for consumption or sale, there shall be levied, collected, and paid under the provisions of existing law, in lieu of the internal-revenue taxes now imposed thereon by section 400 of the Revenue Act of 1924, the following taxes, to be paid by the manufacturer or importer thereof—

【§ 498】 On cigars of all descriptions made of tobacco, or any substitute therefor, and weighing not more than three pounds per thousand, 75 cents per thousand;

【§ 499】 On cigars made of tobacco, or any substitute therefor, and weighing more than three pounds per thousand, if manufactured or imported to retail at not more than 5 cents each, \$2 per thousand;

【§ 500】 If manufactured or imported to retail at more than 5 cents each and not more than 8 cents each, \$3 per thousand;

【§ 501】 If manufactured or imported to retail at more than 8 cents each and not more than 15 cents each, \$5 per thousand;

【§ 502】 If manufactured or imported to retail at more than 15 cents each and not more than 20 cents each, \$10.50 per thousand;

【§ 503】 If manufactured or imported to retail at more than 20 cents each, \$13.50 per thousand;

【§ 504】 On cigarettes made of tobacco, or any substitute therefor, and weighing not more than three pounds per thousand, \$3 per thousand;

【§ 505】 Weighing more than three pounds per thousand, \$7.20 per thousand.

【§ 506】 (b) Whenever in this section reference is made to cigars manufactured or imported to retail at not over a certain price each, then in determining the tax to be paid regard shall be had to the ordinary retail price of a single cigar in its principal market.

【§ 507】 (c) The Commissioner may, by regulation, require the manufacturer or importer to affix to each box, package, or container a conspicuous label indicating the clause of this section under which the cigars therein contained have been tax paid, which must correspond with the tax-paid stamp on such box or container.

【§ 508】 (d) Every manufacturer of cigarettes (including small cigars weighing not more than three pounds per thousand) shall put up all the cigarettes and such small cigars that he manufactures or has manufactured for him, and sells or removes for consumption or sale, in packages or parcels containing five, eight, ten, twelve, fifteen, sixteen, twenty, twenty-four, forty, fifty, eighty, or one hundred cigarettes each, and shall securely affix to each of such packages or parcels a suitable stamp denoting the tax thereon and shall properly cancel the same prior to such sale or removal for consumption or sale under such regulations as the Commissioner, with the approval of the Secretary, shall prescribe; and all cigarettes imported from a foreign country shall be packed, stamped, and the stamps canceled in a like manner, in addition to the import stamp indicating inspection of the customhouse before they are withdrawn therefrom.