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Products of tobacco entirely unfit for chewing or smoking may be removed free of tax for agricultural or industrial use, under such conditions as may be prescribed in the regulations of the Bureau; and fine-cut shorts, the refuse of fine-cut chewing tobacco, refuse, scraps, cuttings, clippings, and sweepings of tobacco may be likewise sold in bulk as raw material by one manufacturer directly to another, without the payment of the tax.

[2339-68.]

SECTION 1647. *Specific Tax on Cigars and Cigarettes.* — On cigars and cigarettes (except handmade cigars and cigarettes prepared by the consumer for his own consumption and so used) there shall be collected the following taxes:

(a) Cigars:

1. When the manufacturer's usual wholesale value, less the amount of the tax, is twenty pesos per thousand, or less, on each thousand, two pesos.
2. When the manufacturer's usual wholesale value, less the amount of the tax, is more than twenty pesos but not more than fifty pesos per thousand, on each thousand, four pesos.
3. When the manufacturer's usual wholesale value, less the amount of the tax, exceeds fifty pesos per thousand, on each thousand, six pesos.

(b) Cigarettes:

1. Weighing not more than two kilograms per thousand, on each thousand, one peso.
2. Weighing more than two kilograms per thousand, on each thousand, two pesos.

[2339-69; 2541-15.]

SECTION 1648. *Specific Tax on Matches.* — On matches there shall be collected:

- (a) On each gross of boxes containing not more than one hundred and twenty sticks to the box, forty centavos.
- (b) On each gross of boxes containing over one hundred and twenty