SUPPLIED FOR THE PUBLIC SERVICE

CHAPTER 38.

An Act to amend the Law respecting the Customs Duties in the Isle of Man. [6th July 1895.] A.D. 1895.

BE it enacted by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:—

Duty on beer, spirits, and wine.

1. There shall be levied and paid on the following goods, imported or brought into the Isle of Man, the several duties of customs herein-after enumerated:—

Ale or beer, according to the specific gravity of the worts thereof before fermentation, as set forth in the following table:—

TABLE.

If the Degrees of Specific Gravity are	Duty on the Barrel of 36 Gallons.
	s. *d.*
Less than 1040	2 6
1040 or more, but less than 1045	3 0
1045 ,, ,, 1050	3 6
1050 ,, ,, 1055	4 0
1055 ,, ,, 1060	4 6
1060 ,, ,, 1065	5 0
1065 ,, ,, 1070	5 6
1070 ,, ,, 1075	6 0
1075 ,, ,, 1080	6 6
1080 ,, ,, 1085	7 0
1085 ,, ,, 1090	7 6
1090 ,, ,, 1095	8 0
1095 ,, ,, 1100	8 6
1100 ,, ,, 1105	9 0
1105 ,, ,, 1110	9 6
1110 ,, ,, 1115	10 0
1115 ,, ,, 1120	10 6
1120 ,, ,, 1125	11 0
1125 ,, - - - -	11 6

A.D. 1895.

	s.	d.
Chicory and coffee, or any other matter applicable to the use of chicory or coffee - - - per lb.	0	1
Spirits, namely :—		
Brandy, Geneva, and other foreign spirits the gallon	9	0
Rum, including shrub, of the British possessions the gallon	9	0
British or Irish spirits not otherwise exempted from payment of duty - - the gallon	9	0
Liqueurs, or cordials, and mixed or sweetened spirits - - - - the gallon	9	0
All such spirits shall be computed at hydrometer proof; provided that where a person importing liqueurs, cordials, or mixed or sweetened spirits in bottle, has entered the same in such a manner as to indicate that the strength is not to be tested, duty shall be levied and paid at the rate per gallon of - - - - -	10	0
Perfumed spirits - - - the gallon	10	0
Tea - - - - - - the lb.	0	4
Tobacco, unmanufactured, containing in every 100 lbs. weight thereof—		
10 lbs. or more of moisture - - - -	3	2
Less than 10 lbs. of moisture - - -	3	6
Tobacco, manufactured—		
Segars - - - - - -	5	0
Cavendish or Negrohead - - -	4	6
Snuff, containing in every 100 lbs. weight thereof—		
More than 13 lbs of moisture - - -	3	9
Not more than 13 lbs. of moisture - -	4	6
Other manufactured tobacco and Cavendish or Negro-head manufactured in bond - - -	4	0
Wine, namely :—		
Wine not exceeding 30 degrees of proof spirit the gallon	1	0
Wine, exceeding 30 but not exceeding 42 degrees of proof spirit - - - the gallon	2	6
And for every degree or part of a degree beyond the highest above charged an additional duty the gallon	0	3
Sparkling wine imported in bottle (additional) the gallon	2	0

Definitions.

2. In this Act—

The expression "degree" does not include fractions of the next higher degree;

The expression "wine" includes lees of wine.

Repeal.

3. The Acts specified in the schedule to this Act are hereby repealed to the extent mentioned in the third column of that schedule.

Short title.

4. This Act may be cited as the Isle of Man (Customs) Act, 1895.

SCHEDULE.

Enactments Repealed.

Session and Chapter.	Short Title.	Extent of Repeal.
37 & 38 Vict. c. 46. -	The Customs (Isle of Man) Tariff Act, 1874.	Section one.
50 Vict. sess. 2. c. 5.	The Isle of Man (Customs) Act, 1887	Section three.
51 Vict. c. 7. - -	The Isle of Man (Customs) Act, 1888	The whole Act.
55 & 56 Vict. c. 28. -	The Isle of Man (Customs) Act, 1892	The whole Act.

Printed by Eyre and Spottiswoode,
for
T. Digby Pigott, Esq., C.B., the Queen's Printer of Acts of Parliament.