CHAPTER 27.

An Act to amend the Law with respect to Customs Duties in the Isle of Man. [2nd August 1898.]

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 spirits and tobacco.

1.—(1.) In lieu of the duties of Customs now payable on spirits and tobacco imported or brought into the Isle of Man, there shall be levied the following duties:—

		s.	d.
Spirits, namely:—			
Brandy, Geneva, and other foreign spirits	the gallon	9	6
Rum, including shrub, of the British possessions	the gallon	9	6
British or Irish spirits not otherwise exempted from payment of duty	the gallon	9	6
Liqueurs, or cordials, and mixed or sweetened spirits	the gallon	9	6

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 6

Perfumed spirits	the gallon	10	6
Tobacco, manufactured:—			
Cigars	the lb.	5	0
Cavendish or Negrohead	the lb.	3	10
Cavendish or Negrohead, manufactured in bond	the lb.	3	5
Other manufactured tobacco	the lb.	3	5
Snuff containing more than 13 lbs. of moisture in every 100 lbs. weight thereof	the lb.	3	2
Snuff not containing more than 13 lbs. of moisture in every 100 lbs. weight thereof	the lb.	3	10
Tobacco, unmanufactured:—			
Containing 10 lbs. or more of moisture in every 100 lbs. weight thereof	the lb.	2	8
Containing less than 10 lbs. of moisture in every 100 lbs. weight thereof	the lb.	3	0

(2.) The said duties on spirits shall be leviable and payable as from the twenty-seventh day of May, one thousand eight hundred and ninety-eight, and the said duties on tobacco shall be leviable and payable as from the sixteenth day of May, one thousand eight hundred and ninety-eight.

Short title.

2. This Act may be cited as the Isle of Man (Customs) Act, 1898.