CHAPTER 27.

An Act to amend the Law with respect to Customs Duties in the Isle of Man. [3rd August 1916.]

A.D. 1916.

BE it enacted by the King'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:

Imposition of duty on motor spirit.

1.—(1) There shall, on and from the fifth day of October, nineteen hundred and fifteen, until the first day of August, nineteen hundred and seventeen, be charged levied and paid on motor spirit removed or imported into the Isle of Man a duty of Customs at the rate of sixpence the gallon.

(2) For the purposes of the duty under this section, the expression "motor spirit" has the same meaning as for the purposes of the duty under section eighty-four of the Finance (1909–10) Act, 1910, and subsections (7) and (8) of that section shall apply accordingly.

10 Edw. 7. c. 8.

(3) Any exemptions and allowances applicable to the duty on motor spirit imposed by section eighty-four of the Finance (1909–10) Act, 1910, as amended by any subsequent enactment, shall be applicable also to the duty on motor spirit imposed by this section and section eighty-five and Part I. of the Fifth Schedule of that Act, as amended and extended by any subsequent enactment, shall apply accordingly.

Imposition of duties on cocoa.

2.—(1) There shall be charged, levied, and paid on cocoa removed or imported into the Isle of Man the following duties of Customs, that is to say:

On and from the fifth day of October nineteen hundred and fifteen until the first day of August nineteen hundred and sixteen—

		s.	*d.*
Cocoa	the lb.	0	1½
Cocoa husks and shells	the cwt.	3	0
Cocoa butter	the lb.	0	1½

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and on and from the first day of August nineteen hundred and sixteen until the first day of August nineteen hundred and seventeen—

		£	s.	d.
Cocoa	the cwt.	2	2	0
Cocoa husks and shells	"	0	6	0
Cocoa butter	the lb.	0	0	4½

(2) The duties of Customs imposed by this section are duties of Customs within the meaning of section seven of the Finance Act, 1901, and the Customs (Tariff) Act, 1876, shall apply to the Isle of Man so far as necessary to give effect to that section.

1 Edw. 7. c. 7. 39 & 40 Vict. c. 35.

Additional duties on coffee and chicory.

3. In addition to the duties of Customs payable on coffee and chicory removed or imported into the Isle of Man, there shall on and from the twenty-second day of September, nineteen hundred and fifteen, until the first day of August, nineteen hundred and seventeen, be charged, levied and paid such additional duties of Customs as shall be sufficient to make, when added to the existing duties, duties at the following rates:—

		£	s.	d.
Coffee (not kiln-dried, roasted, or ground)	the cwt.	1	1	0
Coffee (kiln-dried, roasted, or ground)	the lb.	0	0	3
Coffee and chicory, roasted and ground, mixed	the lb.	0	0	3
Chicory (raw or kiln-dried)	the cwt.	0	19	10
Chicory (roasted or ground)	the lb.	0	0	3

Additional duties on coffee and chicory substitutes.

4.—(1) In addition to the duty of Customs payable on matters applicable to the uses of chicory and coffee, removed or imported into the Isle of Man, there shall, on and from the twenty-second day of September nineteen hundred and fifteen, until the first day of August nineteen hundred and sixteen, be charged, levied, and paid such additional duty of Customs as shall be sufficient to make, when added to the existing duty, a duty at the rate of threepence.

(2) There shall on and from the first day of August nineteen hundred and sixteen, until the first day of August nineteen hundred and seventeen, be charged, levied, and paid upon every quarter of a pound weight of any article or substance removed or imported into the Isle of Man which is prepared or manufactured for the purpose of being in imitation of or in any respect to resemble or to serve as a substitute for coffee or chicory, a duty of Customs of a penny halfpenny, and as from the said first day of August nineteen hundred and sixteen the words "or any other matter applicable to the use of chicory or coffee" in section one of the Isle of Man (Customs) Act, 1895, shall be repealed.

58 & 59 Vict. c. 38.

Additional duties on sugar.

5.—(1) In addition to the duties of Customs payable in respect of sugar, molasses, glucose, and saccharin, removed or imported into the Isle of Man, there shall on and from the twenty-second day of September, nineteen hundred and fifteen, until the first day of August, nineteen hundred and seventeen, be charged, levied, and paid such additional duties of Customs as shall be sufficient to make, when added to the existing duties, duties at the rates specified in the table set out in Part I. of the Schedule to this Act.

3 Edw. 7. c. 35.
8 Edw. 7. c. 9.

(2) The drawbacks and allowances under the Isle of Man (Customs) Act, 1903, as amended by the Isle of Man (Customs) Act, 1908, in respect of sugar, molasses, glucose, and saccharin shall, during the continuance of the additional duties imposed by this section, be at the rates set out in Part II. of the Schedule to this Act.

Subsection (2) of section one of the Isle of Man (Customs) Act, 1903, shall apply to the additional duties under this section as it applies to the duties imposed by that section.

Additional duties on tobacco.

6.—(1) In addition to the duties of Customs payable on manufactured tobacco removed or imported into the Isle of Man there shall, on and from the twenty-second day of September, nineteen hundred and fifteen, until the first day of August, nineteen hundred and seventeen, be charged, levied, and paid such additional duties of Customs as shall be sufficient to make, when added to the existing duties, duties at the following rates :—

		s.	*d.*
Tobacco, manufactured, viz. :			
Cigars - - - - - -	the lb.	10	6
Cavendish or Negrohead - - -	the lb.	8	0
Cavendish or Negrohead manufactured in bond - - - - - -	the lb.	7	0
Other manufactured tobacco, viz. :			
Cigarettes - - - - - -	the lb.	8	6
Other sorts - - - - -	the lb.	7	0
Snuff, containing more than 13 lbs. of moisture in every 100 lbs. weight thereof - - - - - -	the lb.	6	7½
Snuff, not containing more than 13 lbs. of moisture in every 100 lbs. weight thereof - - - - - -	the lb.	8	0

(2) In addition to the duties of Customs payable on unmanufactured tobacco removed or imported into the Isle of Man there shall, on and from the ninth day of December, nineteen hundred and fifteen, until the first day of August, nineteen hundred and seventeen, be charged, levied, and paid such additional duties

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Tobacco, unmanufactured :

		s.	d.
Containing 10 lbs. or more of moisture in every 100 lbs. weight thereof :			
If unstemmed or unstripped - - -	the lb.	5	6
If stemmed or stripped - - - -	the lb.	5	6½
Containing less than 10 lbs. of moisture in every 100 lbs. weight thereof :			
If unstemmed or unstripped - - -	the lb.	6	1½
If stemmed or stripped - - - -	the lb.	6	2

Additional duties on beer.

7. In addition to the duties of Customs payable on ale or beer removed or imported into the Isle of Man there shall, on and from the ninth day of December, nineteen hundred and fifteen, until the first day of August, nineteen hundred and seventeen, be charged, levied, and paid such additional duties of Customs as shall be sufficient to make, when added to the existing duties, a duty at the following rate :—

	s.	d.
For every thirty-six gallons were the worts were before fermentation of a specific gravity of 1055 degrees, a duty of - - - - - -	11	0

with a proportionate increase or decrease according to the specific gravity of the worts thereof before fermentation.

Additional duty on tea.

8. In addition to the duty of Customs payable on tea removed or imported into the Isle of Man there shall on and from the seventeenth day of March, nineteen hundred and sixteen, until the first day of August, nineteen hundred and seventeen, be charged, levied, and paid such additional duty of Customs as shall be sufficient to make, when added to the existing duty, a duty of elevenpence the pound.

Continuance of additional duties on spirits. 63 & 64 Vict. c. 31.

9. The additional duties of Customs on spirits removed or imported into the Isle of Man imposed by section one of the Isle of Man (Customs) Act, 1900, shall continue to be charged, levied, and paid as from the first day of August, nineteen hundred and sixteen, until the first day of August, nineteen hundred and seventeen.

Short title.

10. This Act may be cited as the Isle of Man (Customs) Act, 1916.

SCHEDULE.

PART I.

Section 5 (1).

DUTIES ON SUGAR.

	£	s.	d.
Sugar which, when tested by the polariscope, indicates a polarisation exceeding 98 degrees - - - the cwt.	0	9	4
Sugar of a polarisation not exceeding 76 degrees - „	0	4	6
Sugar of a polarisation—			
Exceeding 76 and not exceeding 77 - - „	0	4	7·5
„ 77 „ „ 78 - - „	0	4	9·3
„ 78 „ „ 79 - - „	0	4	11·1
„ 79 „ „ 80 - - „	0	5	0·9
„ 80 „ „ 81 - - „	0	5	2·7
„ 81 „ „ 82 - - „	0	5	4·5
„ 82 „ „ 83 - - „	0	5	6·3
„ 83 „ „ 84 - - „	0	5	8·3
„ 84 „ „ 85 - - „	0	5	10·3
„ 85 „ „ 86 - - „	0	6	0·3
„ 86 „ „ 87 - - „	0	6	2·3
„ 87 „ „ 88 - - „	0	6	4·6
„ 88 „ „ 89 - - „	0	6	6·8
„ 89 „ „ 90 - - „	0	6	9·5
„ 90 „ „ 91 - - „	0	7	0·2
„ 91 „ „ 92 - - „	0	7	2·9
„ 92 „ „ 93 - - „	0	7	5·6
„ 93 „ „ 94 - - „	0	7	8·2
„ 94 „ „ 95 - - „	0	7	10·9
„ 95 „ „ 96 - - „	0	8	1·6
„ 96 „ „ 97 - - „	0	8	4·3
„ 97 „ „ 98 - - „	0	8	7·0
Molasses (except when cleared for use by a licensed distiller for the manufacture of spirits) and invert sugar, and all other sugar and extracts from sugar which cannot be completely tested by the polariscope and on which duty is not specially charged by this schedule—			
If containing 70 per cent. or more of sweetening matter per cwt.	0	5	11
If containing less than 70 per cent. and more than 50 per cent. of sweetening matter - - per cwt.	0	4	3
If containing not more than 50 per cent. of sweetening matter - - - - - - - - - per cwt.	0	2	1
The amount of sweetening matter to be taken to be the total amount of cane, invert and other sugar contained in the article, as determined by analysis in manner directed by the Commissioners of Customs and Excise.			
Glucose :			
Solid - - - - - - - - - the cwt.	0	5	11
Liquid - - - - - - - - „	0	4	3
Saccharin, including substances of a like nature or use the oz.	0	3	0

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Section 5 (2).

Part II.

Drawbacks and Allowances.

1. Drawbacks under Second Schedule of the Isle of Man (Customs) Act, 1903.

	£ s. d.
Drawback to be allowed to a refiner on molasses produced in the Isle of Man and delivered by him to a licensed distiller for use in the manufacture of spirits - - the cwt.	0 2 1
Other drawbacks - - - - - - -	According to the amount of duty paid.

2. Allowance under Section 2 (2) of the Isle of Man (Customs) Act, 1903.

	£ s. d.
Allowance to a refiner on molasses produced in the Isle of Man to be used as food for stock the cwt.	0 2 1

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