CHAPTER 41.

An Act to amend the Law with respect to Customs in the Isle of Man. [21st November 1918.]

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:

Continuance of certain Customs duties. 6 & 7 Geo. 5. c. 27.

1.—(1) The following duties of Customs on goods removed or imported into the Isle of Man, imposed by the Isle of Man (Customs) Act, 1916, shall continue to be charged, levied, and paid as from the first day of August nineteen hundred and eighteen until the first day of August nineteen hundred and nineteen, that is to say:—

Duty.	Section of Act.
Duty on motor spirit	1
Duties on cocoa	2
Additional duties on coffee and chicory	3
Duty on articles or substitutes prepared or manufactured for the purpose of being in imitation of, or in any respect to resemble or serve as a substitute for, coffee or chicory.	4 (2)
Additional duties on sugar	5

(2) The additional duties of customs on tea removed or imported into the Isle of Man imposed by the Isle of Man (Customs) Act, 1917, shall continue to be charged, levied, and paid as from the first day of August nineteen hundred and eighteen until the first day of August nineteen hundred and nineteen. 7 & 8 Geo. 5. c. 35.

2. In addition to the duties on tobacco, ale or beer, and spirits removed or imported into the Isle of Man there shall be charged, levied, and paid, on and from the twenty-third day of April nineteen hundred and eighteen until the first day of August nineteen hundred and nineteen, such additional duties of Customs as shall be sufficient to make, when added to the existing duties, duties at the rate or rates specified, as respects tobacco in Part I. of the Schedule to this Act, as respects ale or beer in Part II. of that Schedule (with a proportional increase or decrease according to the specific gravity of the worts thereof before fermentation), and as respects spirits in Part III. of that Schedule.

Amendments of 37 & 38 Vict. c. 46.

3.—(1) In section two of the Customs (Isle of Man) Tariff Act, 1874 (which relates to the customs duties in the Isle of Man on goods duty paid in the United Kingdom), after the words "the import duties upon which shall have been then paid" there shall be inserted the words "and not drawn back."

(2) Section three of the same Act (which relates to the computation of duty on beer removed into the Isle of Man) is hereby repealed.

Short title.

4. This Act may be cited as the Isle of Man (Customs) Act, 1918.

SCHEDULE.

PART I.

DUTIES ON TOBACCO.

Nature of Tobacco.	Rate of Duty.	
	s.	*d.*
Tobacco, manufactured, viz. :		
Cigars	15	7
Cavendish or Negrohead	11	10½
Cavendish or Negrohead manufactured in bond	10	4½
Other manufactured tobacco, viz. :		
Cigarettes	12	7
Other sorts	10	4½
Snuff containing more than 13 lbs. of moisture in every 100 lbs. weight thereof	9	9½
Snuff not containing more than 13 lbs. of moisture in every 100 lbs. weight thereof	11	10½
Tobacco, unmanufactured :		
Containing 10 lbs. or more of moisture in every 100 lbs. weight thereof :		
If unstemmed or unstripped	8	2
If stemmed or stripped	8	2½
Containing less than 10 lbs. of moisture in every 100 lbs. weight thereof :		
If unstemmed or unstripped	9	0½
If stemmed or stripped	9	1

PART II.

DUTY ON ALE OR BEER.

	£	*s.*	*d.*
For every thirty-six gallons where the worts were before fermentation of a specific gravity of 1,055 degrees, a duty of	2	4	0

PART III.

DUTIES ON SPIRITS.

Nature of Spirits.		Rate of Duty. £	*s.*	*d.*
Brandy, Geneva and other foreign spirits -	the gallon	1	7	6
Rum, including shrub of the British Possessions	the gallon	1	7	6
British and Irish spirits not otherwise exempted from the payment of duty - - - - - -	the gallon	1	7	6
Liqueurs, cordials, and mixed or sweetened spirits	the gallon	1	7	6
All such spirits to be computed at hydrometer proof provided that where a person importing liqueurs, cordials, or mixed or sweetened spirits in bottle has entered same in such manner as to indicate that the strength is not to be tested, duty shall be levied and paid at the rate of -	the gallon	1	12	6
Perfumed spirits - - - - - - - -	the gallon	1	14	8

CHAPTER 42.

An Act to amend the Acts relating to Loans to Incumbents of Benefices by Queen Anne's Bounty.

[21st November 1918.]

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:

Construction and interpretation.

1. This Act and the Acts specified in the First Schedule hereto (which are in this Act referred to as the principal Acts) shall be read and construed together as one Act.

As to regulations for obtaining loans from Queen Anne's Bounty for the purposes of the principal Acts.

2. A loan for the purposes of the principal Acts or any of them made by Queen Anne's Bounty in accordance with the regulations contained in the Second Schedule to this Act, and a charge made for securing the loan, shall be as valid and effectual to all intents as if the parties thereto had complied in all respects with the provisions contained in the principal Acts or any of them for obtaining, securing and expending loans. The regulations contained in the Second Schedule may from time to time be revoked, varied or amended by regulations proposed to His Majesty by Queen Anne's Bounty and by His Majesty approved under His Sign Manual.

Power to sequestrators to borrow on mortgage during vacancy of benefice.

3. The powers of charging the revenues and possessions of a benefice exerciseable under the principal Acts or any of them, or this Act, by the incumbent thereof may for the purpose of obtaining a loan from Queen Anne's Bounty be exercised during the vacancy of the benefice by the sequestrator or sequestrators thereof.