CHAPTER 40.

An Act to amend the law with respect to Customs in the Isle of Man. [17th August 1921.]

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:—

Duties on tobacco.

1.—(1) The additional duties of Customs on tobacco removed or imported into the Isle of Man, imposed by the Isle of Man (Customs) Act, 1918, shall continue to be charged, levied and paid as from the first day of August, nineteen hundred and twenty-one, until the first day of August, nineteen hundred and twenty-two. 8 & 9 Geo. 5. c. 41.

(2) As from the thirty-first day of May, nineteen hundred and twenty-one, the additional duty of Customs on cigars removed or imported into the Isle of Man, imposed by subsection (2) of section two of the Isle of Man (Customs) Act, 1920, shall cease to be chargeable. 10&11 Geo. 5. c. 60.

Duties on ale or beer.

2. The additional duties of Customs on ale or beer removed or imported into the Isle of Man, imposed by the Isle of Man (Customs) Act, 1919, shall continue to be charged, levied and paid as from the first day of August, nineteen hundred and twenty-one, until the first day of August, nineteen hundred and twenty-two. 9 & 10 Geo. 5. c. 74.

Duties on spirits.

3. In addition to the duties of Customs payable on spirits removed or imported into the Isle of Man, there shall, as from the thirty-first day of May, nineteen hundred and twenty-one, until the first day of August, nineteen hundred and twenty-two, be charged, levied, and paid on spirits shown to the satisfaction of the Commissioners of Customs and Excise to have been consigned from and grown, produced, or manufactured in, the British Empire, and on other spirits respectively, such additional duties of Customs as shall be sufficient to make, when added to the existing duties, duties at the rates set out in the Schedule to this Act.

Duties on cocoa.

4.—(1) On and from the thirty-first day of May, nineteen hundred and twenty-one, until the first day of

August, nineteen hundred and twenty-two, there shall be charged, levied and paid on cocoa removed or imported into the Isle of Man, shown to the satisfaction of the Commissioners of Customs and Excise to have been consigned from and grown, produced or manufactured in, the British Empire, and on other cocoa respectively, the following duties of Customs—

		Rate of Duty	
		consigned from and grown, produced, or manufactured in, the British Empire.	consigned from, grown, produced, or manufactured elsewhere.
		£ s. d.	£ s. d.
Cocoa - - -	the cwt.	1 15 0	2 2 0
Husks and shells -	„	5 0	6 0
Cocoa butter -	the lb.	3¾	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.

New import duties.

5.—(1) On and from the thirty-first day of May, nineteen hundred and twenty-one, until the first day of August, nineteen hundred and twenty-two, there shall be charged, levied and paid on any of the following articles removed or imported into the Isle of Man which have been manufactured outside Great Britain or Ireland the following duties of Customs—

Clocks, watches and the component parts of clocks and watches. Musical instruments, including gramophones, pianolas and other similar instruments (except pianos, harmoniums, American organs and pipe organs). Accessories and component parts of musical instruments charged to duty under this section, and records and other means of reproducing music.	An amount equal to thirty-three and one-third per cent. of the value of the article.

(2) The value of any article for the purposes of this section shall be taken to be the price which an importer would give for the article if the article were delivered freight and insurance paid in bond at the port of importation in Great Britain or Ireland, or, in the case of importation into the Isle of Man direct from outside Great Britain or Ireland, at the port of importation into the Isle of Man. Duty shall be paid at that value as fixed by the Commissioners of Customs and Excise.

(3) Any dispute arising as to the proper rate of duty payable under this section shall, so far as the question of value is concerned, be referred to a referee appointed by the Lieutenant-Governor of the Isle of Man, and the decision of the referee shall be final and conclusive.

If the decision of the referee involves any variation in the amount of duty payable, duty shall be paid or repaid, as the case may be, so as to correspond with that decision.

(4) Where it is proved to the satisfaction of the Commissioners of Customs and Excise that any article is of a kind mainly used as an accessory or component part which is liable to duty under this section but is imported for use for some other purpose, or has been or is being exclusively used for some other purpose, the Commissioners shall, subject to such conditions (if any) as they think fit, allow the article to be imported free of duty or repay any duty paid on importation as the case requires.

(5) The Lieutenant-Governor of the Isle of Man may by order exempt any articles mentioned in the order which are liable to duty under this section from that duty if he is satisfied that, having regard to the small value of the article, it is inexpedient that the duty should be charged.

Application of s. 8 of Finance Act, 1919.

6. Any provisions of section eight of the Finance Act, 1919, which are applied with respect to the preferential rates referred to in section five of the Isle of Man (Customs) Act, 1919, shall apply, with the same modifications, to any preferential rates chargeable under this Act on articles consigned from and grown, produced, or manufactured in the British Empire.

Short title.

7. This Act may be cited as the Isle of Man (Customs) Act, 1921.

Section 3.

SCHEDULE.

DUTIES ON SPIRITS.

Nature of Spirits.	Rate of Duty: consigned from and grown, produced, or manufactured in, the British Empire.	Rate of Duty: consigned from, grown, produced, or manufactured elsewhere.
	£ s. d.	£ s. d.
Brandy, Geneva and other foreign spirits the gallon	3 7 6	3 10 0
Rum, including shrub of the British Possessions - - - - the gallon	3 7 6	3 10 0
British and Irish spirits, not otherwise exempted from the payment of duty the gallon	3 7 6	3 10 0
Liqueurs, cordials and mixed or sweetened spirits - - - - - the gallon	3 7 6	3 10 0
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	3 19 5	4 2 9
Perfumed spirits - - - the gallon	4 6 6	4 10 6

CHAPTER 41.

An Act to amend the Greenwich Hospital Act, 1872. [17th August 1921.]

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