THE

# PUBLIC GENERAL STATUTES.

[20 GEO. 5.]

## CHAPTER 1.

An Act to amend the law with respect to Customs in the Isle of Man. [26th July 1929.]

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:—

Repeal of tea duty.

**1.**—(1) The duty of customs chargeable on tea removed or imported into the Isle of Man shall cease to be charged, and accordingly the words "Tea - - the lb. 0 4" in section one of the Act of 1895 are hereby repealed. 58 & 59 Vict. c. 38.

(2) This section shall be deemed to have had effect as from the twenty-third day of April, nineteen hundred and twenty-nine.

Duty on sweets.

**2.**—(1) On and from the sixth day of June, nineteen hundred and twenty-nine, in lieu of the duty theretofore payable on sweets, there shall, until the first day of August, nineteen hundred and thirty, be payable on sweets removed or imported into the Isle of Man a duty of customs at the rate of one shilling for every gallon.

(2) In this section, the expression "sweets" means any liquor which is made in Great Britain or Northern Ireland from fruit and sugar, or from fruit or sugar mixed with any other material, and which has undergone a process of fermentation in the manufacture thereof,

and includes British wines, made wines, mead and metheglin.

Duties on hops and preparations, &c., made from hops. 15 & 16 Geo. 5. c. 56.

**3.** The duties of customs on hops, and extracts, essences and other similar preparations made from hops, removed or imported into the Isle of Man, imposed by section five of the Act of 1925, shall continue to be payable as from the first day of August, nineteen hundred and twenty-nine, until the first day of August, nineteen hundred and thirty:

Provided that as from the sixteenth day of August, nineteen hundred and twenty-nine, hop oil shall cease to be chargeable with duty as a preparation made from hops and in lieu thereof a duty of customs at the rate of twenty shillings for every ounce shall be payable on hop oil until the first day of August, nineteen hundred and thirty.

Continuation of certain duties.

**4.** The duties of customs set out in the first column of the following table, imposed on goods removed or imported into the Isle of Man by the respective enactments set out in the second column of that table, shall continue to be payable as from the first day of August, nineteen hundred and twenty-nine, until the first day of August, nineteen hundred and thirty:—

TABLE.

| | Duty. | Enactment imposing duty. |
|---|---|---|
| | Additional duties on ale or beer - | Section 2 of the Act of 1925. |
| 18 & 19 Geo. 5. c. 38. | Duty on buttons - - - | Section 17 of the Act of 1928. |
| 17 & 18 Geo. 5. c. 20. | Duties on cinematograph films - | Section 6 of the Act of 1925 as amended by section 12 of the Act of 1927, and section 14 of the Act of 1928. |
| | Duties on clocks and watches and component parts of clocks and watches. | Section 6 of the Act of 1925. |
| 14 & 15 Geo. 5. c. 24. | Duties on cocoa - - - | Section 4 of the Act of 1924. |
| 16 & 17 Geo. 5. c. 27. | Duty on cutlery - - - - | Section 14 of the Act of 1926. |
| | Duty on gloves - - - - | Section 14 of the Act of 1926. |
| | Duty on enamelled hollow-ware - | Section 17 of the Act of 1928. |

| Duty. | Enactment imposing duty. | |
|---|---|---|
| Duty on lace | Section 9 of the Act of 1925 as amended by section 10 of the Act of 1926 and section 10 of the Act of 1927. | |
| Duties on mantles for incandescent lighting. | Section 14 of the Act of 1926. | |
| Duties on matches - - - | Section 7 of the Act of 1927. | |
| Duty on mechanical lighters, and component parts of mechanical lighters. | Section 8 of the Act of 1928. | |
| Duties on motor cars, including motor bicyles and motor tricycles, and their accessories and component parts. | Section 6 of the Act of 1925 as amended by section 6 of the Act of 1926 and section 11 of the Act of 1927. | |
| Duties on :— (*a*) musical instruments, including gramophones, pianolas, and other similar instruments; (*b*) accessories and component parts of musical instruments, and records and other means of reproducing music. | Section 6 of the Act of 1925. | |
| Duty on translucent or vitrified pottery. | Section 14 of the Act of 1927. | |
| Duties on silk or artificial silk - | Section 7 of the Act of 1925 as amended by section 8 of the Act of 1926. | |
| Additional duties on spirits - | Section 3 of the Act of 1921 as amended by section 3 of the Act of 1926. | 11 & 12 Geo. 5. c. 40. |
| Duties on tobacco - - - | Section 6 of the Act of 1927. | |
| Duties on wines - - - - | Section 1 of the Act of 1927. | |

Interpretation and short title.

**5.**—(1) In this Act a reference to an Act of any year shall be deemed to be a reference to the Isle of Man (Customs) Act of that year.

(2) This Act may be cited as the Isle of Man (Customs) Act, 1929.