SUPPLIED FOR THE PUBLIC SERVICE



CHAPTER 25.

An Act to amend the law with respect to customs in the Isle of Man. [29th July 1942.]

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:—

Spirits. 3 & 4 Geo 6. c. 49.

1.—(1) In lieu of the duties imposed on spirits by subsection (2) of section two of the Act of 1940, there shall, until the first day of August, nineteen hundred and forty-three, be payable on the removal or importation of spirits into the Isle of Man, the following duties of customs—

(*a*) in the case of spirits of any description, being Empire products produced in Great Britain or Northern Ireland, a duty of six pounds seventeen shillings and sixpence for every gallon computed at proof, whether in cask or bottle;

(*b*) in the case of spirits of the descriptions specified in the first column of Part I of the First Schedule to this Act, being Empire products produced elsewhere than in Great Britain or Northern Ireland, duties at the preferential rates respectively specified in the second column of that Part of that Schedule;

(*c*) in the case of spirits of the descriptions so specified, not being Empire products, duties at the full rates respectively specified in the third column of that Part of that Schedule;

(*d*) in the case of spirits of the descriptions specified in the first column of Part II of that Schedule—

(i) where the spirits have been warehoused for a period of less than three but not less than two years, duties at the rates respectively specified

in the second column of that Part of that Schedule; and

(ii) where the spirits have not been warehoused, or have been warehoused for a period of less than two years, duties at the rates respectively specified in the third column of that Part of that Schedule;

in addition to the duty payable under the foregoing provisions of this section:

Provided that no duty shall be payable under this section on the removal to the Isle of Man of spirits methylated in Great Britain or Northern Ireland.

(2) This section shall be deemed to have come into operation on the twenty-second day of April, nineteen hundred and forty-two.

Wines.

2.—(1) In lieu of the duties imposed on wines by subsection (2) of section three of the Act of 1940, there shall, until the first day of August, nineteen hundred and forty-three, be payable, on the removal or importation of wines into the Isle of Man, the following duties of customs—

(*a*) in the case of wines of the descriptions specified in the first column of Part I of the Second Schedule to this Act, not being Empire products, duties at the rates respectively specified in the second column of that Part of that Schedule; and

(*b*) in the case of wines of the descriptions specified in the first column of Part II of that Schedule, being Empire products, duties at the rates respectively specified in the second column of that Part of that Schedule:

Provided that if, by virtue of the proviso to section three of the Finance (No. 2) Act, 1939, the preferential rate chargeable under that section (as amended by any subsequent enactment) on wine not exceeding twenty-seven degrees of proof spirit is increased, either generally or as respects wine produced or manufactured in any particular country, the Governor may from time to time make such orders as may be necessary to provide that this subsection has the same effect as respects wine removed or imported into the Isle of Man as the said section three has for the time being as respects wine imported into Great Britain or Northern Ireland.

2 & 3 Geo. 6. c. 109.

53 & 54 Vict. c. 8.

(2) Subsection (2) of section eight of the Customs and Inland Revenue Act, 1890 (which provides that wine rendered sparkling in warehouse is to be deemed sparkling wine for the purposes of certain duties imposed on sparkling wine) shall apply for the purposes of the duty imposed on sparkling wine by this section as it applied for the purposes of the duty mentioned in that subsection.

(3) In this section the expression " wine " includes the lees of wine, but does not include wine made in Great Britain or Northern Ireland.

(4) This section shall be deemed to have come into operation on the twenty-second day of April, nineteen hundred and forty-two.

Sweets.

3.—(1) In lieu of the duties imposed on sweets by subsection (2) of section four of the Act of 1940, there shall, until the first day of August, nineteen hundred and forty-three, be payable, on the removal or importation of sweets into the Isle of Man, the following duties of customs—

(*a*) in the case of sparkling sweets, a duty at the rate of one pound three shillings and three pence for every gallon; and

(*b*) in the case of other sweets, a duty at the rate of eleven shillings 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.

(3) This section shall be deemed to have come into operation on the twenty-second day of April, nineteen hundred and forty-two.

Tobacco.

4.—(1) In lieu of the duties imposed on tobacco by subsection (2) of section five of the Act of 1940, there shall, until the first day of August, nineteen hundred and forty-three, be payable, on the removal or importation into the Isle of Man of tobacco of the descriptions specified in the first column of the Third Schedule to this Act, the following duties of customs—

(*a*) in the case of tobacco not being an Empire product, duties at the rates respectively specified in the second column of that Schedule; and

(*b*) in the case of tobacco being an Empire product, duties at the rates respectively specified in the third column of that Schedule.

(2) In the said Schedule the expression " stripped tobacco " means tobacco of which the leaf is not complete by reason of the removal of the stalk or midrib or of some portion thereof, but tobacco shall not be deemed to be stripped tobacco solely by reason of its having been subjected to such process of butting as the Commissioners may allow.

(3) This section shall be deemed to have come into operation on the twenty-second day of April, nineteen hundred and forty-two.

Annual duties (continuation).

5.—(1) Subject to the provisions of this section, the duties of customs imposed on goods removed or imported into the Isle of Man, being goods of the descriptions set out in the first column of the following table by the respective enactments set out in the second column of that table, shall continue to be payable until the first day of August, nineteen hundred and forty-three :—

TABLE.

	Description of goods.	Enactment imposing duty.
	Ale and beer	Section 1 of the Act of 1940.
14 & 15 Geo. 5. c. 24.	Cocoa	Section 4 of the Act of 1924.
15 & 16 Geo. 5. c. 56.	Hops and extracts, essences and other similar preparations (other than hop oil) made from hops.	Section 5 of the Act of 1925.
20 & 21 Geo. 5. c. 1.	Hop oil	Section 3 of the Act of 1929.
	Matches	Section 6 of the Act of 1940.
16 & 17 Geo. 5. c. 27. 22 & 23 Geo. 5. c. 41. 23 & 24 Geo. 5. c. 40. 26 Geo. 5. & 1 Edw. 8. c. 45. 1 Edw. 8. & 1 Geo. 6. c. 64. 1 & 2 Geo. 6. c. 68.	Silk and artificial silk and articles made wholly or in part from silk or artificial silk.	Section 7 of the Act of 1925, as amended by section 8 of the Act of 1926, section 9 of the second Act of 1932, section 4 of the Act of 1933, section 3 of the Act of 1936 and section 3 of the Act of 1937.
	Tea...	Section 5 of the Act of 1938.

(2) Where any enactment set out in the second column of the foregoing table confers power on the Governor to make orders varying or repealing the duties of customs payable on the goods referred to in that enactment or imposing a new duty on such goods, the provisions of that enactment relating to the said power shall continue in force until the said first day of August, nineteen hundred and forty-three, and the foregoing provisions of this section shall have effect subject to any orders made in pursuance of any such power (whether before or after the commencement of this Act) which are for the time being in force.

Short title, interpretation and repeal.

6.—(1) This Act may be cited as the Isle of Man (Customs) Act, 1942.

9 & 10 Geo. 5. c. 74.

(2) In this Act the expression "Empire product" has the same meaning as in section five of the Act of 1919 as amended by any subsequent enactment.

(3) Sections two, three, four and five of, and the First, Second, Third and Fourth Schedules to, the Act of 1940, are hereby repealed as from the twenty-second day of April, nineteen hundred and forty-two.

SCHEDULES.

FIRST SCHEDULE.

Section 1.

RATES OF DUTIES ON SPIRITS.

PART I.

Ordinary Rates payable on Spirits not produced in Great Britain or Northern Ireland.

1.	2.		3.	
Description of Spirits.	Preferential Rates.		Full Rates.	
	In Cask.	In Bottle.	In Cask.	In Bottle.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.
For every gallon computed at proof of—				
Brandy or rum	6 17 10	6 18 10	7 0 4	7 1 4
Imitation rum or geneva	6 17 11	6 18 11	7 0 5	7 1 5
Unsweetened spirits other than those already enumerated ...	6 17 11	6 17 11	7 0 5	7 0 5
For every gallon of perfumed spirits	11 0 0	11 1 0	11 4 0	11 5 0
For every gallon of liqueurs, cordials, mixtures, and other preparations in bottle entered in such manner as to indicate that the strength is not to be tested	—	9 6 10	—	9 10 2
For every gallon computed at proof of spirits of any description not heretofore mentioned, including naphtha and methylic alcohol purified so as to be potable, and mixtures and preparations containing spirit ...	6 17 11	6 18 11	7 0 5	7 1 5

1ST SCH. —*cont.*

PART II.

Additional Customs Duties in respect of all Immature Spirits.

1. Description of Spirits.	2. Where the Spirits have been warehoused for a period of two years and less than three years.	3. Where the Spirits have not been warehoused or have been warehoused for a period of less than two years.
	s. d.	s. d.
For every gallon computed at proof of spirits of any description except perfumed spirits	1 0	1 6
For every gallon of liqueurs, cordials, mixtures and other preparations entered in such manner as to indicate that the strength is not to be tested ...	1 4	2 0
For every gallon of perfumed spirits	1 7	2 5

Section 2.

SECOND SCHEDULE.

RATES OF DUTIES ON WINES.

PART I.

Non-Empire Products.

Description of Wine.	Rate of duty per gallon.
	£ s. d.
Not exceeding 25 degrees proof spirit	14 0
Exceeding 25 degrees proof spirit and not exceeding 42 degrees proof spirit	1 8 0
For every degree or fraction of a degree above 42 degrees proof spirit, an additional duty	2 4
Sparkling, an additional duty	18 9
Still, in bottle, an additional duty	3 0

PART II.

Empire Products.

Not exceeding 27 degrees proof spirit...	12 0
Exceeding 27 degrees proof spirit and not exceeding 42 degrees proof spirit	1 4 0
For every degree or fraction of a degree above 42 degrees proof spirit, an additional duty	2 0
Sparkling, an additional duty	12 6
Still, in bottle, an additional duty	2 0

THIRD SCHEDULE.

Section 4.

RATES OF DUTIES ON TOBACCO.

Description of Tobacco.	Rate of duty per pound.	
	Non-Empire products.	Empire products.
	£ s. d.	£ s. d.
Unmanufactured tobacco, viz. :—		
containing 10 lbs. or more of moisture in every 100 lbs. weight thereof—		
unstripped	1 9 6	1 7 5½
stripped	1 9 6½	1 7 5⅞
containing less than 10 lbs. of moisture in every 100 lbs. weight thereof—		
unstripped	1 10 6	1 8 2⅞
stripped	1 10 6½	1 8 3¼
Manufactured tobacco, viz. :—		
cigars	1 18 1	1 14 2¼
cigarettes...	1 14 7	1 11 5¼
Cavendish or Negrohead	1 13 9	1 10 9⅜
Cavendish or Negrohead manufactured in bond	1 12 0	1 9 4⅞
other manufactured tobacco	1 12 0	1 9 4⅞
Snuff—		
containing more than 13 lbs. of moisture in every 100 lbs. weight thereof	1 11 4	1 8 10⅝
containing not more than 13 lbs. of moisture in every 100 lbs. weight thereof	1 13 9	1 10 9⅜

and so in proportion for any less quantity.

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