

CHAPTER 61.

An Act to amend the law with respect to customs in the Isle of Man. [30th July 1948.]

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 :—

1.—(1) In lieu of the duties imposed on tobacco by section one of the Act of 1947, there shall, until the first day of August, nineteen hundred and forty-nine, be payable, on the removal or importation into the Isle of Man of tobacco of the descriptions specified in the first column of the First Schedule to this Act, the following duties of customs— Tobacco.

(*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) The preceding provisions of this section shall be deemed to have had effect as from the tenth day of April, nineteen hundred and forty-eight.

(4) Section two of the Act of 1947 (which provides for relief for pensioners) shall have effect as if for the reference in paragraph (*a*) of subsection (1) thereof to the increase in the retail price of tobacco occasioned by the duties imposed by that Act there were substituted a reference to the increase in the retail price of tobacco over that prevailing immediately before the twenty-third day of April, nineteen hundred and forty-seven, occasioned by the duties for the time being in force in the Isle of Man.

Spirits.

2.—(1) In lieu of the duties imposed on spirits by section one of the Act of 1943, there shall, until the first day of August, nineteen hundred and forty-nine, 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 ten pounds ten shillings and ten pence 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 Second 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 had effect as from the tenth day of April, nineteen hundred and forty-eight.

Wines.

3. In lieu of the duties imposed on wines by section two of the Act of 1943, there shall, until the first day of August, nineteen hundred and forty-nine, 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 Third 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.

(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.

53 & 54 Vict. c. 8.

(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 had effect as from the tenth day of April, nineteen hundred and forty-eight.

Sweets.

4.—(1) In lieu of the duties imposed on sweets by section three of the Act of 1943, there shall, until the first day of August, nineteen hundred and forty-nine, 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 not exceeding twenty-seven degrees proof spirit, a duty at the rate of one pound eight shillings per gallon ;

(*b*) in the case of sparkling sweets exceeding twenty-seven degrees proof spirit, a duty at the rate of one pound sixteen shillings per gallon ;

(*c*) in the case of other sweets not exceeding twenty-seven degrees proof spirit, a duty at the rate of one pound two shillings per gallon ; and

(*d*) in the case of other sweets exceeding twenty-seven degrees proof spirit, a duty at the rate of one pound ten shillings per 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 had effect as from the tenth day of April, nineteen hundred and forty-eight.

Power to vary certain duties by order.
11 & 12 Geo. 6. c. 49.
11 & 12 Geo. 5. c. 47.
26 Geo. 5. & 1 Edw. 8. c. 34.

5.—(1) If the Treasury by order made under subsection (2) of section eight of the Finance Act, 1948, direct in relation to any class or description of goods specified in the order that any duties chargeable on those goods under the Safeguarding of Industries Act, 1921 (including any additional duties so chargeable by virtue of subsection (4) of section five of the Finance Act, 1936) shall be so charged at such reduced rates as may be so specified or shall cease to be charged, the Governor may by order make corresponding provision in relation to that class or description of goods with respect to any duties chargeable on those goods under section thirteen of the Act of 1926 (including any additional duties so chargeable by virtue of subsection (4) of section five of the Act of 1936).

(2) If the Treasury by order made under subsection (2) of section nine of the Finance Act, 1948, vary the rates of duties of customs chargeable under section nine of the Finance Act, 1933, on articles of apparel made wholly or partly of silk or artificial silk which are Empire products, the Governor may by order make corresponding provision with respect to the rates of duties of Customs chargeable on those articles under section four of the Act of 1933.

23 & 24 Geo. 5. c. 19.

Any order made under this subsection shall have effect notwithstanding anything in subsection (7) of the said section four (which provides that the preferential rate for Empire products shall be five-sixths of the full rate) and notwithstanding anything in section three of the Act of 1937 (which provides for a further reduction in the preferential rate for silk stockings or socks).

(3) If the Treasury by order made under subsection (3) of section nine of the Finance Act, 1948, vary the rates of duties of customs chargeable under Part I of the Import Duties Act, 1932, on Empire goods within the meaning of section six of the Finance Act, 1938, of the following descriptions, that is to say, agricultural tractors (not being track-laying tractors), motor bicycles and motor tricycles, the Governor may by order make corresponding provision in relation to such goods with respect to the rates of duties of customs chargeable thereon under Part I of the first Act of 1932. 22 & 23 Geo. 5. c. 8. 1 & 2 Geo. 6. c. 46.

Any order made under this subsection shall have effect notwithstanding any provision contained in or made under section six of the Act of 1938 (which provides for a preferential rate of duty of two-thirds of the full rate on the said goods).

(4) Where any such order made by the Treasury as is mentioned in the preceding provisions of this section is varied or revoked, any corresponding order made by the Governor under this section may be varied or revoked accordingly by a subsequent order of the Governor.

(5) Any order made by the Governor under this section increasing a duty of customs shall (if it has not previously ceased to have effect by virtue of section nine of the Act of 1936) be laid before Tynwald as soon as may be after it is made, and if Tynwald by resolution passed at the sitting at which the order is so laid, or at the next sitting of Tynwald, resolve that the order be not approved, the order shall thereupon cease to have effect, but without prejudice to anything previously done thereunder, or to the making of a new order.

6. The duties of customs chargeable on prunes under section nine of the Act of 1933 shall cease to be chargeable and, accordingly, the reference to prunes in Part I of the Third Schedule to that Act shall cease to have effect, and prunes shall not be chargeable as preserved plums under that Act. Prunes.

7.—(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 Annual duties (continuation).

the second column of that Table, shall continue to be payable until the first day of August, nineteen hundred and forty-nine :—

TABLE.

Description of goods.	Enactment imposing duty.
Ale and beer	Section one of the Act of 1940.
Cocoa	Section four of the Act of 1924.
Hops and extracts, essences and other similar preparations (other than hop oil) made from hops.	Section five of the Act of 1925.
Hop oil	Section three of the Act of 1929.
Matches	Section six of the Act of 1940.
Silk and artificial silk and articles made wholly or in part from silk or artificial silk.	Section seven of the Act of 1925, as amended by section eight of the Act of 1926, section nine of the second Act of 1932, section four of the Act of 1933, section three of the Act of 1936, section three of the Act of 1937, and section four of the Act of 1947.
Tea	Section five 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-nine, 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.

(3) This section shall be deemed to have come into operation on the first day of August, nineteen hundred and forty-eight.

Short title, interpretation and repeals.

8.—(1) This Act may be cited as the Isle of Man (Customs) Act, 1948.

(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) The enactments set out in the Fourth Schedule to this Act are hereby repealed to the extent specified in the third column of that Schedule, with effect, in the case of the repeals of and in the Acts of 1943 and 1947 respectively, as from the tenth day of April, nineteen hundred and forty-eight.

SCHEDULES.

FIRST SCHEDULE.

Section 1.

RATES OF DUTIES ON TOBACCO.

Description of Tobacco. (1)	Rate of duty per pound	
	Non-Empire products. (2)	Empire products. (3)
	£ s. d.	£ s. d.
Tobacco unmanufactured—		
containing 10 lbs. or more of moisture in every 100 lbs. weight thereof—		
unstripped	2 18 2	2 16 $7\frac{1}{2}$
stripped	2 18 $2\frac{1}{2}$	2 16 $7\frac{7}{8}$
containing less than 10 lbs. of moisture in every 100 lbs. weight thereof—		
unstripped	2 19 2	2 17 $5\frac{1}{2}$
stripped	2 19 $2\frac{1}{2}$	2 17 $5\frac{7}{8}$
Tobacco manufactured, viz.—		
Cigars	3 7 9	3 4 $9\frac{5}{8}$
Cigarettes	3 3 8	3 1 $3\frac{1}{2}$
Cavendish or Negrohead	3 2 8	3 0 5
Cavendish or Negrohead manufactured in bond	3 0 8	2 18 $8\frac{1}{2}$
Other manufactured tobacco	3 0 11	2 18 $11\frac{1}{2}$
Snuff—		
containing more than 13 lbs. of moisture in every 100 lbs. weight thereof	3 0 2	2 18 $3\frac{7}{8}$
containing not more than 13 lbs. of moisture in every 100 lbs. weight thereof ...	3 2 8	3 0 5

and so in proportion for any less quantity.

Section 2.

SECOND SCHEDULE.

RATES OF DUTIES ON SPIRITS.

PART I.

Ordinary rates payable on spirits not produced in Great Britain or Northern Ireland.

(1) Description of Spirits	(2) Preferential Rates.		(3) 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 ...	10 11 2	10 12 2	10 13 8	10 14 8
Imitation rum or geneva	10 11 3	10 12 3	10 13 9	10 14 9
Unsweetened spirits other than those already enumerated	10 11 3	10 11 3	10 13 9	10 13 9
For every gallon of perfumed spirits	9 12 0	9 13 0	9 12 0	9 13 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	—	14 5 10	—	14 9 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 spirits ...	10 11 3	10 12 3	10 13 9	10 14 9

PART II.

2ND SCH. —*cont.*

Additional customs duties in respect of 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

THIRD SCHEDULE.

Section 3.

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 ...	1 5 0
Exceeding 25 degrees proof spirit and not exceeding 42 degrees proof spirit	2 10 0
For every degree or fraction of a degree above 42 degrees proof spirit, an additional duty	4 2
Sparkling, an additional duty	12 6
Still, in bottle, an additional duty	2 6

3RD SCH. —*cont.*

PART II.

Empire Products.

Description of Wine.	Rate of duty per gallon.
	£ s. d.
Exceeding 27 degrees proof spirit and not exceeding 42 degrees proof spirit	2 0 0
For every degree or fraction of a degree above 42 degrees proof spirit, an additional duty	3 4
Sparkling, an additional duty	12 6
Still, in bottle, an additional duty	1 6

FOURTH SCHEDULE.

Section 8.

ENACTMENTS REPEALED.

Session and Chapter.	Short Title.	Extent of Repeal.
23 & 24 Geo. 5. c. 40.	The Isle of Man (Customs) Act, 1933.	In Part I of the Third Schedule, the word "prunes."
6 & 7 Geo. 6. c. 37.	The Isle of Man (Customs) Act, 1943.	The whole Act.
10 & 11 Geo. 6. c. 50.	The Isle of Man (Customs) Act, 1947.	Section one and the Schedule.

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