ISLE OF MAN

1956 No. 1160

The Isle of Man (Customs) Order, 1956

Made - - - -	*27th July*, 1956
Laid before Parliament	*31st July*, 1956
Coming into Operation	*1st August*, 1956

At the Court at Buckingham Palace, the 27th day of July, 1956

Present,

The Queen's Most Excellent Majesty in Council

Her Majesty, in pursuance of the Isle of Man (Customs) Act, 1955(a), is pleased, by and with the advice of Her Privy Council, to order, and it is hereby ordered, as follows:—

1. The Resolution of the Court of Tynwald in the Isle of Man which is set out in the Schedule to this Order is hereby confirmed.

2.—(1) This Order may be cited as the Isle of Man (Customs) Order, 1956.

(2) This Order shall come into operation on the first day of August, 1956.

W. G. Agnew.

SCHEDULE

THE ISLE OF MAN (CUSTOMS) RESOLUTION, 1956

At a Tynwald Court holden at Douglas on the 19th day of June, 1956.

RESOLVED—

1. That in lieu of duties of customs chargeable under section 1 of the Isle of Man (Customs) Act, 1948, on tobacco removed or imported into the Isle of Man, there shall on and after the nineteenth day of April, nineteen hundred and fifty-six, until the first day of August, nineteen hundred and fifty-seven, be charged on the removal or importation into the Isle of Man the following duties of customs respectively, that is to say:—

Description of Tobacco	*Not being an Empire product* per lb. £ s. d.	*Being an Empire product* per lb. £ s. d.
Tobacco, unmanufactured—		
containing 10 lbs. or more of moisture in every 100 lbs. weight thereof:		
unstripped	3 1 2	2 19 7½
stripped	3 1 2½	2 19 7⅞
containing less than 10 lbs. of moisture in every 100 lbs. weight thereof:		
unstripped	3 2 2	3 0 5½
stripped	3 2 2½	3 0 5⅞
Tobacco, manufactured, viz.—		
Cigars	3 11 1	3 8 1⅛
Cigarettes	3 6 8	3 4 3½
Cavendish or Negrohead	3 5 8	3 3 5
Cavendish or Negrohead manufactured in bond	3 3 8	3 1 8½
Other manufactured tobacco	3 3 11	3 1 11½

(a) 3 & 4 Eliz. 2. c. 17.

Description of Tobacco	*Not being an Empire product* per lb. £ s. d.	*Being an Empire product* per lb. £ s. d.
Snuff—		
containing more than 13 lbs. of moisture in every 100 lbs. weight thereof	3 3 2	3 1 3⅞
containing not more than 13 lbs. of moisture in every 100 lbs. weight thereof	3 5 8	3 3 5

In this resolution, the expression " Empire Product " has the same meaning as in section 5 of the Isle of Man (Customs) Act, nineteen hundred and nineteen, as amended by any subsequent enactment.

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.

2. That in lieu of the duties of Customs chargeable under section 3 of the Isle of Man (Customs) Act, 1949, on sweets removed or imported into the Isle of Man, there shall on and after the fifteenth day of May, 1956, until the first day of August, 1957, 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 27 degrees proof spirit, a duty at the rate of one pound eight shillings per gallon;

(*b*) in the case of sparkling sweets, exceeding 27 degrees proof spirit, a duty at the rate of one pound sixteen shillings per gallon;

(*c*) in the case of other sweets not exceeding 27 degrees proof spirit, a duty at the rate of ten shillings per gallon;

(*d*) in the case of other sweets, exceeding 27 degrees proof spirit, a duty at the rate of one pound ten shillings per gallon;

In this resolution, 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, and also includes cider or perry of fifteen degrees of proof or greater strength, unless it has undergone no other process than a single process of fermentation, was made from apple or pear juice which at the beginning of that process was in its natural state, and contains no ethyl alcohol derived from other materials.

3.—(1) Subject to the provisions of this paragraph, the duties of customs imposed on goods removed or imported into the Isle of Man, being goods of the description set out in the first column of the following Table, by the Isle of Man (Customs) Act set out in the second column of that Table, shall continue to be payable until the first day of August, nineteen hundred and fifty-seven.

TABLE

Description of Goods	*Enactment imposing Duty*
Ale and Beer	Section 3 of the Act of 1950.
Cocoa	Section 4 of the Act of 1924.
Dried Fruit	Section 3 of the Act of 1954.
Hops and extracts, essences and other similar preparations (other than hop oil) made from hops.	Section 5 of the Act of 1925.
Hop Oil	Section 3 of the Act of 1929.
Matches	Section 1 of the Act of 1951.
Mechanical Lighters	Section 5 of the Act of 1949, as amended by section 1 of the Act of 1953.
Silk and artificial silk and articles made wholly or in part of 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, section 3 of the Act of 1937, section 4 of the Act of 1947, and sub-section (2) of section 5 of the Act of 1948.

Description of Goods	*Enactment imposing Duty*
Spirits	Section 2 of the Act of 1948.
Sugar, Molasses, Glucose and Saccharin ...	Section 1 of the Act of 1954.
Tea	Section 1 of the Act of 1949.
Wines	Section 2 of the Act of 1949.

(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 fifty-seven, and the foregoing provisions of this paragraph shall have effect subject to any orders made in pursuance of any such power (whether before or after the coming into force of this resolution) which are for the time being in force.

4. The following subsection shall be substituted for subsection (6) of section 10 of the Isle of Man (Customs) Act, 1933 (which extends Empire preference to goods of Rhodesia and Nyasaland consigned from Beira)—

" (6) Goods shown to the satisfaction of the Commissioners to have been consigned from the port of Beira or Lourenço Marques in Portuguese East Africa and to have been grown, produced or manufactured in the Federation of Rhodesia and Nyasaland or in the Bechuanaland protectorate, or to have been consigned from the port of Lourenço Marques and to have been grown, produced or manufactured in the Union of South Africa or in Swaziland, shall be treated for the purposes of this section and of section three of the first Act of 1932 as if they had been consigned from a part of the British Empire."

5. If the importer of any goods, being films, film-strips, micro-films or sound recordings produced by the United Nations or one of its specialised agencies, makes an application in that behalf to the Commissioners of Customs and Excise before delivery of the goods from customs charge, the Commissioners on being furnished by the importer with a certificate issued by the United Nations or one of those agencies to the effect that the goods have been so produced and are of an educational, scientific or cultural character, shall remit or repay any duty of customs chargeable on the goods in respect of—

(*a*) the duties chargeable under Part I of the Isle of Man (Customs) Act, 1932; or

(*b*) the duties chargeable on silk or artificial silk or articles made wholly or in part of silk or artificial silk; or

(*c*) the duties chargeable under section 13 of the Isle of Man (Customs) Act, 1926.

6. This resolution may be cited as the Isle of Man (Customs) Resolution, 1956.

IT IS FURTHER RESOLVED:—

That it is expedient that the Isle of Man (Customs) Resolution, 1956, should, if confirmed under the Isle of Man (Customs) Act, 1955, take effect as part of the law concerning customs duties in the Isle of Man.

EXPLANATORY NOTE

(This Note is not part of the Order, but is intended to indicate its general purport.)

This Order, which is made under the Isle of Man (Customs) Act, 1955, confirms a resolution of the Court of Tynwald making provisions in respect of Isle of Man customs duties corresponding to the customs and excise duty provisions in the Finance (No. 2) Bill of the United Kingdom, and also continues the customs duties on certain goods which in the Isle of Man it is customary to impose from year to year.