ANNO TRICESIMO OCTAVO

# GEORGII III. REGIS.

## CAP. LXIII.

**An Act for the further Encouragement of the Trade and Manufactures of *The Isle of Man*; for improving the Revenue thereof; and for the more effectual Prevention of Smuggling to and from the said Island.** [21st *June* 1798.]

Preamble.

WHEREAS a Report has been made, in consequence of a Commission from His Majesty, for the Purpose of obtaining Information upon various Points respecting *The Isle of Man*, which Report has, by His Majesty's Command, been laid before the House of Commons: And whereas it is expedient, that, until Parliament can take the said Report under their Consideration, some temporary Encouragement and Relief should be granted to the Trade and Manufactures of *The Isle of Man*, as well as some further Regulations made for the more effectual Prevention of Smuggling to and from the said Island: And whereas, by an Act, passed in the Twentieth Year of the Reign of His present Majesty, intituled, *An Act for granting to His Majesty several additional Duties upon certain Goods imported into the* Isle of Man, *and for better regulating the Trade and securing the Revenues of the said Island*, the Commissioners of His Majesty's Customs in *England*, or any Three of them, are authorized to grant Licence (among other Things) for the Exportation from any Port in *England* into the Port of *Douglas*, in *The Isle of Man*, of any Quantity of *British* Spirits, not exceeding

20 *Geo.* III, Cap. 42.

ceeding Forty thouſand Gallons in One Year: And whereas it is expedient to repeal the ſaid recited Act ſo far as relates to the allowing *Britiſh* Spirits to be exported from *England* to the ſaid *Iſle of Man*; be it therefore 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, That, from and after the Fifth Day of *July* One thouſand ſeven hundred and ninety-eight, no *Britiſh* Spirits ſhall be allowed to be ſhipped for, or exported from, any Port or Place in *England*, to the ſaid *Iſle of Man*, under the Penalty of the Forfeiture thereof, and of the Ship, Veſſel, or Boat, in or on board of which the ſame ſhall be ſo ſhipped or exported; any Thing in the ſaid recited Act to the contrary notwithſtanding.

From *July* 5, 1798, no *Britiſh* Spirits to be exported from *England* to the *Iſle of Man*, on Penalty of Forfeiture, *etc.*

II. And, in order that the Inhabitants of the ſaid Iſland may be legally ſupplied with a ſufficient Quantity of Spirits, be it further enacted, That, from and after the Fifth Day of *July* One thouſand ſeven hundred and ninety-eight, it ſhall and may be lawful to and for the Commiſſioners of His Majeſty's Cuſtoms in *England*, or any Three of them, to grant their Licence, to be in Force for Three Months from the Date thereof, for the Importation from any Port or Place whatever into the Port of *Douglas*, in *The Iſle of Man*, but to no other, in *Britiſh*-built Ships, owned, navigated, and regiſtered, according to Law, and not of leſs Burthen than Fifty Tons, of any Quantity of Foreign Brandy, not exceeding Ten thouſand Gallons in any One Year, and alſo of any Quantity of Foreign Geneva, not exceeding Ten thouſand Gallons in any One Year; and that on the Importation, under the Licences as aforeſaid, of any ſuch Brandy or Geneva into the ſaid Port of *Douglas*, in *The Iſle of Man*, there ſhall be raiſed, levied, collected, and paid, the following Duties; *videlicet*, For every Gallon of Foreign Brandy, the Sum of Three Shillings; and for every Gallon of Foreign Geneva, the Sum of Three Shillings; and ſo in Proportion for any greater or leſs Quantity.

The Commiſſioners of the Cuſtoms in *England* may grant Licences for Three Months for the Importation into the Port of *Douglas*, of 10,000 Gallons of Foreign Brandy, and a like Quantity of Geneva, in One Year, in *Britiſh*-built Veſſels, of not leſs than 50 Tons:

3*s. per* Gallon to be paid on Importation;

III. Provided always, and be it further enacted, That no Foreign Brandy or Geneva ſhall be imported into *The Iſle of Man*, by Licence as aforeſaid, except in Caſks which ſhall contain One hundred Gallons each at the leaſt, on Forfeiture of all ſuch Foreign Brandy or Geneva, and of the Ship or Veſſel in which the ſame ſhall be imported: Provided alſo, That no Foreign Brandy or Geneva ſhall be imported into the *Iſle of Man* as aforeſaid, of a greater or higher Degree of Strength than that of One to Nine over Hydrometer Proof, on Forfeiture of all ſuch Foreign Brandy or Geneva.

but no ſuch Brandy or Geneva to be imported, except in Caſks of not leſs than 100 Gallons, and of a certain Strength, on Penalty of Forfeiture.

IV. And be it further enacted, That no Foreign Brandy or Geneva ſhall, upon any Pretence whatever, be removed or carried Coaſtwiſe in the ſaid *Iſle of Man*, or ſhall be ſhipped or laden on board any Ship or Veſſel, in order to be ſo removed or carried Coaſtwiſe, unleſs in the Package in which the ſame was originally imported into the ſaid Iſland, under the Penalty of the Forfeiture thereof, together with the Ship or Veſſel on board of which the ſame ſhall be ſhipped or laden, and all her Tackle, Apparel, and Furniture.

No Foreign Brandy or Geneva to be removed in the *Iſle of Man*, or carried Coaſtwiſe, unleſs in the original Package, on Forfeiture, *etc.*

V. And whereas the Quantity of Forty thouſand Pounds Weight of Tobacco, allowed to be annually exported to *The Iſle of Man*, under the

From *Oct.* 10, yearly, Commiſſioners of

Authority of an Act of the Twenty-ninth Year of the Reign of His preſent Majeſty, intituled, *An Act for repealing the Duties on Tobacco and Snuff, and granting new Duties in lieu thereof*, is found to be inſufficient for the Conſumption of the Inhabitants of the ſaid Iſland; be it therefore further enacted, That, from and after the Tenth Day of *October* in each Year, it ſhall and may be lawful for the Commiſſioners of His Majeſty's Cuſtoms in *England*, or any Three of them, to grant their Licence for the Exportation from any Port in *England*, where Tobacco is allowed by Law to be imported and warehouſed, into the Port of *Douglas*, in *The Iſle of Man*, but to no other, in *Britiſh*-built Ships, owned, navigated, and regiſtered, according to Law, and not of leſs Burthen than Fifty Tons, of any Quantity of Tobacco not exceeding Sixty thouſand Pounds Weight in any One Year, inſtead and in lieu of the Quantity allowed to be exported by virtue of the ſaid recited Act; and that on the Importation of any Tobacco into the Port of *Douglas*, in *The Iſle of Man*, there ſhall be raiſed, levied, collected, and paid, inſtead and in lieu of the Duty now due and payable on ſuch Tobacco ſo imported, a Duty of Sixpence *per* Pound Weight; and ſo in Proportion for any greater or leſs Quantity.

Cuſtoms in *England* may grant Licences for the Importation of 60,000 *lb.* of Tobacco into *Douglas*, in *Britiſh*-built Veſſels of not leſs than 50 Tons, inſtead of the Quantity allowed by 29 *Geo.* III. Cap. 58.

6 *d. per lb.* to be paid inſtead of the Duty now payable.

VI. And whereas it is expedient to impoſe an additional Duty on Wine imported into *The Iſle of Man*, as well as to limit the Quantity of Wine to be imported into the ſaid Iſland to an annual Allowance adequate to the Conſumption of the Inhabitants thereof; be it therefore enacted, That, from and after the Fifth Day of *July* One thouſand ſeven hundred and ninety-eight, it ſhall and may be lawful to and for the Commiſſioners of His Majeſty's Cuſtoms in *England*, or any Three of them, to grant their Licence (ſuch Licence to continue in Force for Two Months) for the Importation from any Port or Place whatever into the Port of *Douglas*, in *The Iſle of Man*, but to no other, in *Britiſh*-built Ships, owned, navigated, and regiſtered, according to Law, and which ſhall exceed the Burthen of Fifty Tons, of any Quantity of Wine, not exceeding Seventy Tons in any One Year.

From *July* 5, 1798, Commiſſioners of the Cuſtoms in *England* may grant Licences to continue Two Months for the Importation into *Douglas*, of 70 Tons of Wine in One Year, in *Britiſh*-built Veſſels, *etc.* exceeding 50 Tons Burthen;

VII. And be it further enacted, That, from and after the Fifth Day of *July* One thouſand ſeven hundred and ninety-eight, over and above the Duties now due and payable on the Importation of Wine into *The Iſle of Man*, there ſhall be raiſed, levied, collected, and paid, a further Duty of Eight Pounds for every Ton of Wine, containing Two hundred and Fifty-two Gallons, imported into *The Iſle of Man*, by Licence, as aforeſaid; and ſo in Proportion for any greater or leſs Quantity.

and beſides the Duty now payable on Wine, a further Duty of 8 *l. per* Ton ſhall be paid.

VIII. Provided always, and be it further enacted, That, from and after the Fifth Day of *July* One thouſand ſeven hundred and ninety-eight, no Wine ſhall be imported into *The Iſle of Man*, except by Licence from the Commiſſioners of His Majeſty's Cuſtoms in *England* as aforeſaid, nor in any Caſk or Package leſs than a Hogſhead, on Forfeiture of all ſuch Wine, and of the Ship or Veſſel in which the ſame ſhall be imported: Provided alſo, That, from and after the Fifth Day of *July* One thouſand ſeven hundred and ninety-eight, no Wine ſhall be carried Coaſtwiſe in *The Iſle of Man*, except in the original Caſk or Package in which ſuch Wine ſhall have been imported into the ſaid Iſland, on Forfeiture thereof, together with the Ship or Veſſel in which the ſame ſhall have been

No Wine to be ſo imported except by Licence, nor in Caſks leſs than a Hogſhead, nor ſhall it be carried Coaſtwiſe, except in the original Package, on Forfeiture, with the Veſſel employed;

nor removed by Land, except in the original Casks, or in Bottles, on Forfeiture, etc.

been so shipped or carried; and that no Wine shall be removed by Land from one Part of the said Island to another, except in the original Cask or Package in which the same shall have been imported into the Island, or in Bottles, on Forfeiture of all such Wine, together with the Horses, Carts, and Carriages, employed in the removing of the same: Provided also, That the Wine so imported may be carried Coastwise in the said Island, in Vessels of the Burthen of Fifty Tons, and upwards.

From *July* 5, 1798, the Commissioners of the Customs in *England* may grant Licences to continue a Month for Exportation from *Great Britain* into *Douglas* or *Ramsey*, of 100 Live Sheep in One Year, under certain Conditions.

IX. And whereas it is expedient to allow a certain Number of Live Sheep to be exported from *England* to *The Isle of Man*; be it therefore enacted, That, from and after the Fifth Day of *July* One thousand seven hundred and ninety-eight, it shall and may be lawful to and for the Commissioners of His Majesty's Customs in *England*, or any Three of them, to grant their Licence, to remain in Force for One Month from the Date thereof, for the Exportation from any One Port in *Great Britain* into the Port of *Douglas* or *Ramsey*, in *The Isle of Man*, but to no other, any Number of Live Sheep, not exceeding One hundred in the Whole in any One Year, and such Sheep shall and may be exported accordingly under the like Rules, Regulations, Securities, Restrictions, and Forfeitures, so far as the same are applicable, as the Exportation of Wool is allowed to the Islands of *Guernsey*, *Jersey*, *Alderney*, or *Sark*, by virtue of an Act, passed in the Twenty-eighth Year of the Reign of His present Majesty, among other Things, for preventing the Exportation of Live Sheep and Wool.

One Month's Notice, previous to Commencement of Licences, to be given at the Custom House in the *Isle of Man*, and the Collector and Comptroller of *Douglas* shall make Entry of all Applications, and transmit an Account to the Commissioners of the Customs, that Licences may be issued:

X. And whereas it is expedient that the Inhabitants of *The Isle of Man* should enjoy every Benefit and Advantage in respect of the several Articles allowed by Law to be imported by Licence, which may be consistent with the Security of the Revenue of *Great Britain*, and also that a regular and constant Supply of the said Articles, for the necessary Use and Consumption of the Inhabitants of the said Island, should, as far as possible, be provided for; be it therefore enacted, That One Month previous to the Periods at which the Licences in each Year for the respective Articles licensed by this or former Acts are to commence, the Collector and Comptroller of the Customs at the Port of *Douglas*, in *The Isle of Man*, shall, and they are hereby required to affix, or cause to be affixed, at the several Custom Houses in the Island, publick Notice in Writing, that for Fourteen Days from and after the Date of such Notice so affixed, they (the Collector and Comptroller of *Douglas*) are ready to receive Applications in Writing from the Inhabitants of the said Island, for the Importation into the said Island of the several Articles allowed by Law to be imported, by virtue of Licence from the Commissioners of His Majesty's Customs in *England* and *Scotland* respectively; and the said Collector and Comptroller shall forthwith, without Preference, and in the Order in which they shall receive such Applications, within the Time so limited as aforesaid, enter the same in a Book to be kept for that Purpose, specifying the Date of each Application, the Name, Residence, and Occupation of the Person applying, and the Description and Quantity of the Articles touching which such Applications are made; and the Book containing such Entries shall be open at the Custom House for publick Inspection during the Hours of Business, and at the Expiration of such limited Time the said Book shall be closed; and the Collector and Comptroller shall make out, with all convenient Speed, not exceeding

ceeding Seven Days, and tranſmit by the earlieſt Conveyance, a true Copy of the Entries in the ſaid Book, certified by each of their Signatures, to the Commiſſioners of His Majeſty's Cuſtoms in *England*, as far as regards Articles ſo allowed to be imported by Licence from *England*, and to the Commiſſioners of the Cuſtoms in *Scotland*, as far as regards Articles ſo allowed to be imported by Licence from *Scotland*; and the Commiſſioners of His Majeſty's Cuſtoms in *England* and *Scotland* reſpectively, or any Three of them, are hereby empowered and directed, upon Application from the Parties whoſe Names ſhall be ſo tranſmitted and certified by the Collector and Comptroller of the ſaid Port of *Douglas*, or the Agents of ſuch Parties properly authorized, to iſſue to them their Licence for the Importation into the ſaid Iſland of the Articles ſo applied for, according to the Rules, Regulations, and Reſtrictions, by Law eſtabliſhed, for the granting Licences for the importing Goods into the *Iſle of Man*: Provided always, That if the total Quantity of the Articles contained in the Applications ſo made, in the ſaid *Iſle of Man*, ſhall exceed the total Quantity of each or any of the Articles allowed by Law to be ſo imported within the Year, then, and in ſuch Caſe, it ſhall and may be lawful for the ſaid Commiſſioners of the Cuſtoms in *England* and *Scotland* reſpectively to divide ſuch total Quantity amongſt the ſeveral Parties, in Proportion to the Quantity they ſhall have ſo applied for, and to grant their Licences accordingly: And provided alſo, That if the total Quantity of any of the ſaid Articles ſo applied for, in the *Iſle of Man*, ſhall fall ſhort of the total Quantity allowed by Law to be imported within the Year, then and in ſuch Caſe it ſhall and may be lawful for the ſaid Commiſſioners of the Cuſtoms in *England* and *Scotland* reſpectively, to grant their Licences to any Perſons afterwards applying, and duly qualified, to import ſuch Quantity of each Article as ſhall be wanting to complete the Quantity annually allowed to be imported into the ſaid Iſland; and the ſaid Collector and Comptroller of *Douglas* ſhall, and they are hereby required to tranſmit to the Commiſſioners of the Cuſtoms in *England* and *Scotland* reſpectively, a Quarterly Account of the Species and Quantities of all ſuch Goods imported by Licences as aforeſaid.

If the Quantity contained in the Applications ſhall exceed the Quantity allowed to be imported, it ſhall be proportionably divided among the Parties; but if leſs, Licences may be granted to future Applicants.

Quarterly Accounts of ſuch Imports to be tranſmitted to the Commiſſioners.

XI. And be it further enacted, That if any Perſon or Perſons ſhall counterfeit or falſify any Licence or other Document required or directed to be obtained by this Act, or ſhall knowingly or wilfully make uſe of any Licence or other Document ſo counterfeited or falſified, ſuch Perſon or Perſons ſhall, for every ſuch Offence, forfeit Five hundred Pounds.

Perſons counterfeiting or uſing counterfeit Licences or Documents to forfeit 500*l.*

XII. And be it further enacted, That no Fee, Gratuity, or Reward whatever, ſhall be demanded or taken by the Collector and Comptroller of *Douglas*, or any other Officer or Perſon in the ſaid Iſland, for or in reſpect of any Applications made in the ſaid Iſland, as herein provided, nor on Account of any Return or Certificate of the due landing of Articles imported by Licence, in virtue of this or any former Act or Acts, under the Penalty of Fifty Pounds.

No Fee to be taken on Account of Applications for Licences, or for any Return or Certificate required, on Penalty of 50*l.*

XIII. And be it further enacted, That when and ſo often as any Foreign Brandy, or Geneva, or Wine, ſhall be imported by Licence into the *Iſle of Man*, in purſuance of this Act, the Maſter or Commander of ſuch

The Maſter of the Veſſel importing Foreign Brandy, Geneva, or

Wine, to deliver to the Collector, &c. at *Douglas* the Licence authorizing such Importation, indorsed in the Manner herein mentioned;

and shall produce the same within certain Limits when required, on Forfeiture of the Articles.

such Ship or Vessel in which the same shall be imported, shall deliver up to the Collector and Comptroller of the Customs at the Port of *Douglas*, the Licence or Licences by virtue of which such Foreign Brandy, Geneva, or Wine, shall be imported, which Licences, by Indorsement signed by the *British* Consul at the Port of shipping, or if no *British* Consul, by Two known *British* Merchants, shall specify the Species and Quantity of Foreign Brandy, Geneva, or Wine, with the Marks, Numbers, and Denomination of the Casks or Packages containing the same, so shipped on Board such Ship or Vessel, and the Master or Commander of such Ship or Vessel shall produce to all Commanders of His Majesty's Cutters or Vessels, or Officers of the Customs or Excise, who shall demand the same, (so soon as he shall be within Four Leagues of the Coast of *Great Britain*, *Ireland*, or the *Isle of Man*), such Licences so indorsed, as often as he shall be so called upon, until so delivered up to the Collector and Comptroller of *Douglas* as aforesaid, on Forfeiture of all such Foreign Brandy, Geneva, or Wine.

From *July* 5, 1798, on Exportation of Hops to the *Isle of Man*, the Drawback of the Duty to be allowed: 1*d.* 19. *per lb.* to be paid on Importation instead of the former Duty.

XIV. And whereas it is expedient to allow a Drawback of the Duty on *British* Hops, on the Exportation thereof to the *Isle of Man*, be it therefore enacted, That, from and after the Fifth Day of *July* One thousand seven hundred and ninety-eight, on the Exportation of any *British* Hops to the *Isle of Man*, there shall be allowed the Drawback of the whole Duty paid thereon; and that instead and in lieu of the Duty of Two Pounds Ten Shillings for every Hundred Pounds of the Value thereof, now payable on Hops imported into the said *Isle of Man* from *Great Britain*, there shall be raised, levied, collected, and paid, a Duty of One Penny Farthing *per* Pound Weight on all Hops so imported, and so in Proportion for any greater or less Quantity.

5 *Geo.* III, Cap. 63.

XV. And whereas it is expedient to extend the Provisions of an Act of the Fifth Year of the Reign of His present Majesty, intituled, *An Act for the better securing and further Improvement of the Revenues of Customs, Excise, Inland and Salt Duties, and for encouraging the Linen Manufacture of the* Isle of Man, *and for allowing the Importation of several Goods, the Produce and Manufacture of the said Island, under certain Restrictions and Regulations*, to Cotton Yarn and Cotton Cloth, being the Manufacture of the *Isle of Man*; be it therefore enacted, That, from and after the Fifth Day of *July* One thousand seven hundred and ninety-eight, any Cotton Yarn or Cotton Cloth, being the Manufacture of the *Isle of Man*, shall be imported into *Great Britain* without Payment of any Duty of Customs whatever; subject nevertheless, in other Respects, to such Rules, Regulations, and Restrictions, as are required by the before recited Act, on the Importation of any Goods of the Growth, Produce, and Manufacture of the said Island.

Cotton Yarn or Cotton Cloth of the Manufacture of the *Isle of Man* to be imported into *Great Britain*, free from the Duty of Customs, &c.

And no Cotton Yarn, &c. shall be imported into the *Isle of Man* except from *Great Britain*, on Forfeiture.

XVI. And be it further enacted, That, from and after the Fifth Day of *July* One thousand seven hundred and ninety-eight, no Cotton Yarn or Cotton Cloth shall be imported or brought from any Port or Place whatever into the said *Isle of Man*, except from *Great Britain*, on Forfeiture thereof.

No Bounty to be allowed on the Export-

XVII. And be it further enacted, That, from and after the Fifth Day of *July* One thousand seven hundred and ninety-eight, no Bounty shall

be allowed or paid for or upon the Exportation from *Great Britain* to the *Iſle of Man* of any Manufacture of Silk whatever.

ation of any Silk Manufacture to the *Iſle of Man*.

XVIII. And be it further enacted, That no Drawback or Bounty ſhall be paid or allowed for or upon any Goods, Wares, or Merchandizes whatever, exported from this Kingdom to the *Iſle of Man*, nor any Debenture made out for ſuch Drawback or Bounty, until a Certificate ſhall be produced, under the Hands and Seals of the Officer or Officers appointed or to be appointed to attend the Landing or Examination of ſuch Goods at the Port or Place in the ſaid Iſland where the ſame ſhall be landed, and alſo under the Hand and Seal of the Collector or Comptroller of ſuch Port or Place, which Certificate ſhall ſpecify that ſuch Goods have been duly entered and landed at ſuch Port or Place in the ſaid Iſland.

No Drawback or Bounty to be allowed, until a Certificate herein deſcribed be produced.

XIX. And be it further enacted, That on the Exportation of the ſeveral Articles in this Act mentioned from *Great Britain*, and on the Importation of the ſame reſpectively into the *Iſle of Man*, purſuant to this Act, all the Rules, Regulations, Reſtrictions, Penalties, and Forfeitures, according to the Laws now, or which hereafter may be in force relating to ſuch Goods reſpectively ſo imported or exported, and to the Payment, Recovery, and Appropriation of any Fine, Penalty, or Forfeiture relating thereto, ſhall be, and the ſame are hereby declared to extend to this Act, the ſame as if all the Clauſes, Powers, Directions, and Authorities relating thereto, ſo far as the ſame reſpectively apply, were particularly repeated and re-enacted in the Body of this preſent Act.

All Regulations, &c. in force relating to ſuch Goods imported or exported, to extend to this Act.

XX. And whereas it may be expedient, under certain ſpecial Circumſtances, to permit, for a limited Time, the Importation into the *Iſle of Man* of a larger Quantity of the ſeveral Articles allowed to be imported into the ſaid Iſland, by Licence under the Authority of this Act; be it therefore enacted, That, during the Continuance of this Act, it ſhall and may be lawful for the Lord High Treaſurer, or the Commiſſioners of the Treaſury for the Time being, to iſſue their Orders to the Commiſſioners of His Majeſty's Cuſtoms in *England* or *Scotland*, to grant their Licence for the Importation into the *Iſle of Man* of ſuch additional Quantity of the ſeveral Articles which are by this Act allowed to be imported into the ſaid Iſland by Licence only, and the Lord High Treaſurer, or the Commiſſioners of the Treaſury, on the Neceſſity of the Caſe being proved to their Satisfaction, ſhall in their Judgements deem fit and reaſonable for the Uſe and Conſumption of the Inhabitants of the ſaid Iſland.

The Treaſury may iſſue Orders to the Commiſſioners of Cuſtoms to grant Licences for the Importation of additional Quantities of the Articles allowed to be imported, for Conſumption in the Iſland.

XXI. And be it further enacted, That this Act ſhall continue in force until the Fifth Day of *July* One thouſand eight hundred and one, and no longer.

Continuance of Act.

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