ANNO PRIMO

GEORGII IV. REGIS.

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C A P. LXI.

An Act to charge additional Duties on the Importation of certain Articles into the *Isle of Man*, and to regulate the Trade of the said Island.

[15th *July* 1820.]

WHEREAS it is expedient that an additional Duty should be paid unto His Majesty on all Spirits and Tobacco which shall be imported into the *Isle of Man* under Licence, 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 on the Importation of any Spirits and Tobacco under any Licence granted by the Commissioners of His Majesty's Customs in *England* and *Scotland* respectively, pursuant to the Provisions of an Act passed in the Forty-fifth Year of His late Majesty's Reign, intituled *An Act for regulating and encouraging the Trade, for the Improvement of the Revenue, and Prevention of Smuggling in and from the* Isle of Man, there shall be raised, collected, and paid unto His Majesty, His Heirs and Successors, an additional Duty of One Shilling and Sixpence for every Gallon of Brandy and Geneva, and an additional Duty of One Shilling for every Gallon of Rum, and so in Proportion for any greater or less Quantity, and an additional Duty of One Shilling upon every Pound Weight of Tobacco, and so in Proportion for any greater or

On Spirits imported under Licence pursuant to 45G.3.c. 99. an additional Duty of 1s. 6d. shall be paid for every Gallon of Brandy and Geneva, and 1s. per Gallon for Rum; and for Tobacco 1s. per lb.

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or less Quantity, in like Manner and Form, and under the same Rules, Regulations, and Forfeitures as are imposed by the said recited Act and by another Act passed in the Fiftieth Year of His said late
50 G.3.c. 42. Majesty's Reign, intituled *An Act for consolidating the Duties of Customs for the* Isle of Man, *and for placing the same under the Management of the Commissioners of Customs in* England, and by a further Act passed in the Fifty-first Year of His said late Majesty's Reign, intituled
51 G. 3. c.52. *An Act for explaining and amending an Act passed in the last Session of Parliament for consolidating the Duties of Customs for the* Isle of Man, *and for placing the same under the Management of the Commissioners of Customs in* England.

Commissioners of Customs may grant Licences for the Importation into the Port of Douglas of 5,500 Weight of Muscovado Sugar and 4,000 Packs of Playing Cards in any One Year, in British Ships of not less than 50 Tons.

II. And whereas by the afore-recited Act, passed in the Forty-fifth Year of His said late Majesty's Reign, it is lawful for the Commissioners of His Majesty's Customs in *England* and *Scotland* respectively, or any Four of them, and they are thereby required (if the same shall be lawfully demanded under the Authority of the said Act so to do), to grant their Licences for the Importation into the Port of *Douglas*, in the *Isle of Man*, of certain Quantities of Wine, Brandy, Geneva, Rum, Tea, Coffee, and Tobacco: And whereas it is expedient to allow a limited Quantity of Muscovado Sugar to be imported into the said Port of *Douglas*, and to permit the same to be shipped directly from the Warehouse in which the same may have been secured in *Great Britain*, without the Duties due on the Importation thereof being first paid, and also a limited Number of Packs of Playing Cards to be imported into the said Port; be it therefore further enacted, That it shall and may be lawful for the Commissioners of His Majesty's Customs in *England*, or any Four of them, to grant their Licences, under the Rules, Regulations, and Provisions of the said recited Act, for the Importation into the Port of *Douglas*, in the *Isle of Man*, of Five thousand five hundred Weight of Muscovado Sugar, and Four thousand Packs of Playing Cards, and no more, in any one Year, in *British*-built Ships, owned, registered, and navigated according to Law, and not of less Burthen than Fifty Tons.

Such Sugar may be taken out of any Warehouse without Payment of Duty.

III. And be it further enacted, That any such Sugar, intended to be imported into the said Port of *Douglas* by virtue of any such Licence, shall and may be taken out of any Warehouse or Warehouses wherein the same may have been lodged or secured, without Payment of Duty, for the Purpose of being so imported as aforesaid; any thing in any Act or Acts to the contrary notwithstanding.

IV. And whereas by another Act passed in the Fiftieth Year of the
50 G.3. c.42. Reign of His said late Majesty, intituled *An Act for consolidating the Duties of Customs for the* Isle of Man, *and for placing the same under the Management of the Commissioners of Customs in* England, Muscovado Sugar and Playing Cards, as being Goods, Wares, and Merchandize not therein-before charged with Duty, imported from *Great Britain* or *Ireland*, is made liable, by Schedule A. annexed to the said Act, to the Duty of Two Pounds and Ten Shillings for every One hundred Pounds of the Value thereof: And whereas it is expedient to make other Provision in respect of the said Duty on Muscovado Sugar imported into the said Island by virtue of any Licence granted in pursuance

suance of this Act, be it therefore further enacted, That from and after the Fifth Day of *July* One thousand eight hundred and twenty, in lieu and instead of the aforesaid Duty of Two Pounds and Ten Shillings, there shall be raised, levied, collected, and paid the Sum of One Shilling for every Hundred and twelve Pounds Weight of Muscovado Sugar so imported, which said One Shilling shall be raised, levied, collected, paid, and applied, and the said Duty of Two Pounds and Ten Shillings upon Playing Cards, according to the Value thereof, shall continue to be collected, levied, paid, and applied in like Manner as the said Two Pounds and Ten Shillings was directed by the afore-recited Act, and another Act passed in the Fifty-first Year of His said late Majesty's Reign, intituled *An Act for explaining and amending an Act passed in the last Session of Parliament for consolidating the Duties of Customs for the* Isle of Man, *and for placing the same under the Management of the Commissioners of Customs in* England: Provided always, that on the Importation of any such Sugar and Playing Cards into the Isle of *Man* pursuant to this Act, all the Rules, Regulations, Restrictions, Securities, Penalties, and Forfeitures contained in any Act or Acts of Parliament in force relating to Goods so exported or imported, and to the Payment, Recovery, and Appropriation of any Fine, Penalty, or Forfeiture relating thereto, and all the Clauses, Provisions, Regulations, Restrictions, Penalties, and Forfeitures contained in any Act or Acts or Laws in force in relation to the *Isle of Man*, shall, so far as they are not hereby altered or varied, and in respect of which no other Provision is made by this Act, be and are hereby declared to be in full force, and to extend to this Act, and shall be construed therewith and as Part thereof, so far as the same respectively apply, as fully as if the same were particularly repealed and re-enacted in the Body of this Act.

Instead of the Duty of 2l. 10s. for every 100l. of the Value of Muscovado Sugar 1s. for every Cwt. thereof imported shall be paid.

Duty on Playing Cards to continue. 51 G. 3. c. 52.

Regulations of Acts in force relating to the Isle Man, not hereby altered, to extend to this Act.

V. And whereas by another Act passed in the Seventh Year of the Reign of His said late Majesty King *George* the Third, intituled *An Act for encouraging and regulating the Trade and Manufactures of the* Isle of Man, *and for the more easy Supply of the Inhabitants there with a certain Quantity of Wheat, Barley, Oats, Meal, and Flour, authorized by an Act made in this Session to be transported to the said Island*, it is enacted, that no Tea, or Spirits of any Kind whatsoever, or Tobacco, may be exported or shipped, or laden on Board any Ship, Vessel, or Boat, in order to be exported from the *Isle of Man* to any Place whatsoever: And whereas the Provisions in the said Acts have been found insufficient to prevent the illegal Exportation of the aforesaid Articles; be it enacted, That if any Tea, Spirits of any Kind whatsoever, or Tobacco, shall be brought to or found on any Wharf, or other Place, with Intent to be Waterborne for Exportation, the same shall be forfeited, together with the Horses or other Cattle, Carts or other Carriages, employed in removing the same, to be seized by any Officer or Officers of the Army, Navy, Marines, or Customs: Provided always, that if any Dispute shall arise, whether any such Goods were intended to be Waterborne for Exportation, the Proof thereof shall lie upon the Owner or Claimer thereof, or the Person or Persons on whom the same shall be found, and not on the Officer seizing the same.

7 G. 3. c. 45.

Tea, Spirits, or Tobacco found on any Place to be Waterborne shall be forfeited, &c.

In case of Dispute, Proof to lie on the Owner.

VI. And

VI. And whereas by another Act passed in the Twenty-sixth Year of the Reign of His said late Majesty King *George* the Third, intituled
26 G.3. c.36. *An Act to explain an Act made in the last Session of Parliament, with respect to the Allowances to be made for Waste on the Exportation of White Salt and Rock Salt to the* Isle of Man, *for limiting the Quantity of* British *refined Sugar to be exported to the* Isle of Man, *and for certain other Purposes*, the Commissioners of His Majesty's Customs in *England*, or any Three of them, shall and may grant Licences, without Fee or Reward (to continue in force Three Months), to any of His Majesty's Subjects to export from the Port of *Liverpool* into the Port of *Douglas*, in the *Isle of Man*, certain Quantities of *British* refined Sugar therein mentioned and expressed: And whereas by another Act passed in the
51 G.3. c.50. Fifty-first Year of the Reign of His said late Majesty, intituled *An Act to allow a greater Number of Sheep to be carried from* England *to the* Isle of Man *than are now permitted by Law*, it is enacted, that it shall and may be lawful for the Commissioners of His Majesty's Customs in *England*, or any Three of them, to grant Licences in the Manner prescribed by Law, to remain in force for One Month from the Date thereof, for the Exportation from the Ports of *Liverpool* and *Whitehaven* into the Port of *Douglas* or *Ramsey*, in the *Isle of Man*, of a limited Number of live Sheep in any one Year: And whereas it is expedient that the Period allowed for the Exportation of Sugar and Sheep from that Part of the United Kingdom called *England*, into the *Isle of Man*, should be altered; be it therefore further enacted, That the Commissioners of His Majesty's Customs, or any Three of them, shall and may grant Licences, in the Manner prescribed by Law, for the Exportation of the several Quantities of refined Sugar and Number of live Sheep allowed to be exported into the *Isle of Man*, to continue in force for any Period until the Fifth Day of *July* next ensuing the granting thereof.

Licences for exporting Sugar and live Sheep to continue in force for any Period till July 5, following.

VII. And whereas an Act was passed in the Fifty-third Year of the
53 G. 3. c.21. Reign of His said late Majesty King *George* the Third, for authorizing the Commissioners of Customs to make an Allowance for the necessary Subsistence of poor Persons confined for Debts, or Penalties sued for under their Orders, in *Great Britain*: And whereas it is expedient to make the like Allowance to poor Persons so confined in the *Isle of Man*, be it therefore further enacted, That for the necessary Subsistence of any poor Person confined in the *Isle of Man*, under or by virtue of any Exchequer Process for the Recovery of any Duties or Penalties under or by virtue of any Act or Acts of Parliament now in force, or hereafter to be made, relating to the Revenue of Customs or the Prevention of Smuggling, or confined under or by virtue of any Warrant or Warrants of any Deemster or Deemsters in the Isle of *Man*, under or by virtue of any Act or Acts of Parliament now in force, or hereafter to be made, relating to the Revenue of Customs or the Prevention of Smuggling, it shall and may be lawful to and for the Commissioners of Customs in that Part of the United Kingdom called *England*, or any Four or more of them, to cause an Allowance not exceeding the Sum of Seven-pence Halfpenny, and not less than Four-pence Halfpenny per Day, to be made to any such poor Person out of any Money in the Hands of the Collector of the Customs at the Port of *Douglas*, in the said *Isle of Man*, arising from the Duties of Customs.

Commissioners of Customs may allow to Persons confined in the Isle of Man on Exchequer Process, a Sum not exceeding 7½d. and not less than 4½d. per Day.

VIII. And whereas by another Act, passed in the Fifty-first Year of the Reign of His said late Majesty King *George* the Third, intituled *An Act for the Abolition and Regulation of certain Offices in the Customs*, it is enacted, that no Fee, Perquisite, Gratuity, or Reward, whether pecuniary or of any other Sort or Description whatever, shall be required, taken, or received by any Officer, Clerk, or other Person executing or performing or assisting in the Execution or Performance of any of the Duties, or acting in any of the Offices or Employments in or belonging to His Majesty's Customs in the Port of *London*, for any Service, Act, Duty, Matter, or Thing done or performed, or to be done or performed, by any or either of such Officers, Clerks, or other Persons, on account of or relating to any Office or Employment, under certain Provisions and Regulations: And whereas it is expedient to extend the Provisions of the said recited Act to the *Isle of Man*; be it therefore further enacted, That all the Powers, Authorities, Provisions, Directions, Clauses, Penalties, and Forfeitures contained in the said recited Act, shall, so far as the same are applicable, be deemed and construed to extend to the *Isle of Man*, as fully and effectually to all Intents and Purposes, as if the same had been repeated and particularly enacted in the Body of this Act. 51 G. 3. c. 71. Regulations of recited Act prohibiting the taking of Fees, &c. extended to this Act.

IX. And whereas by an Act passed in the Ninth Year of the Reign of Her Majesty Queen *Anne*, it is provided and enacted, that good Security shall be given to the Officers of the Customs in the respective Ports where any Coals shall be shipped for Exportation from or out of *Great Britain* to the *Isle of Man*, for landing such Coals there and not elsewhere (the Dangers of the Seas and Enemies excepted): And whereas it is expedient that the Security required by the said recited Act should be exempted from the Duties chargeable on stamped Vellum, Parchment, or Paper; be it further enacted, That whenever any Coals shall be shipped for Exportation to the *Isle of Man*, the Bond or Security given for the due Delivery thereof, shall not be charged or chargeable with, or subject or liable to, any of the Duties on stamped Vellum, Parchment, or Paper; any former Law to the contrary thereof notwithstanding. 9 Ann c. 6. Bond given for the Delivery of Coals shipped for the Isle of Man, not liable to Stamp Duty.

X. And whereas by another Act passed in the Forty-fifth Year of the Reign of His said late Majesty King *George* the Third, intituled *An Act for the more effectual Prevention of Smuggling*, Provision is made respecting the Quantity of Spirits and Tobacco which may be exported from the Islands of *Guernsey*, *Jersey*, *Alderney*, or *Sark*, in any Ship, Vessel, or Boat of less Burthen than One hundred Tons, for the Use of the Seamen then belonging to and on board such Ship, Vessel, or Boat; which Provision is by an Act passed in the Forty-eighth Year of His said late Majesty's Reign, intituled *An Act for amending and rendering more effectual an Act passed in the last Session of Parliament, to make more effectual Provision for the Prevention of Smuggling, and for regulating the Periods for cancelling and delivering up certain Bonds relating to the Revenue of Customs*, extended to the *Isle of Man*: And whereas it is expedient that a Reduction should be made in the aforesaid limited Quantities of Spirits and Tobacco, and that a limited Quantity of Tea should be allowed to be exported so far as regards decked Vessels or open Boats bound from 45 G. 3. c. 121. 48 G. 3. c. 84.

Decked Vessels having on board Spirits exceeding Half a Gallon, or Tobacco exceeding a lb. for each Seaman, or Tea exceeding 2lbs. for the whole Crew: Open Boats, having Spirits exceeding one Quart, Tobacco ½lb. and Tea 1 lb. after the same Proportion, Vessels, &c. forfeited.

the *Isle of Man* to *Great Britain* or *Ireland*, for the Use of the Seamen then belonging to and on board such decked Vessels or open Boats; be it therefore further enacted, That if any decked Vessel bound from the *Isle of Man* to any Port of *Great Britain* or *Ireland* shall have on board for the Use of the Seamen any Spirits exceeding the Quantity of Half a Gallon for each Seaman, or any Tobacco exceeding One Pound Weight for each Seaman, or any Tea exceeding Two Pounds Weight for the whole of the Seamen on board such Vessel; or if any open Boat bound from the *Isle of Man* to any Port of *Great Britain* or *Ireland*, shall have on board for the Use of the Seamen any Spirits exceeding One Quart for each Seaman, or any Tobacco exceeding One-half of a Pound Weight for each Seaman, or any Tea exceeding One Pound Weight for the whole of the Seamen on board such Boat; all such Foreign Spirits, Tobacco, and Tea respectively, together with the Casks or Packages containing the same, and also every such Vessel or Boat, together with all the Guns, Furniture, Ammunition, Tackle, and Apparel thereof, shall be forfeited, and shall and may be seized by an Officer or Officers of the Army, Navy, Marines, or Customs or Excise.

Recovery and Application of Forfeitures.

XI. And be it further enacted, That all Forfeitures and Penalties inflicted by this Act, and all Suits or Informations which shall be brought or commenced for the Recovery thereof, shall be sued for, prosecuted, tried, heard, and determined, and the said Penalties and Forfeitures distributed and disposed of in such Manner and Form, and by such Rules, Regulations, and Restrictions, as are prescribed and directed in and by an Act made in the Fifth Year of the Reign of His said late Majesty, intituled *An Act for the more effectual preventing the Mischiefs arising to the Revenue and Commerce of* Great Britain *and* Ireland *from the illicit and clandestine Trade to and from the* Isle of Man, with respect to the Forfeitures and Penalties therein mentioned.

5 G. 3. c. 39.

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