

ANNO SEXTO

GEORGII IV. REGIS.

CAP. CXV.

An Act for regulating the Trade of the *Isle of Man*. [5th *July* 1825.]

WHEREAS an Act was passed in the present Session of Parliament, intituled *An Act to repeal the several Laws relating to the Customs*, in which it is declared, that the Laws of the Customs have become intricate by reason of the great Number of Acts relating thereto which have been passed through a long Series of Years; and it is therefore highly expedient, for the Interests of Commerce and the Ends of Justice, and also for affording Convenience and Facility to all Persons who may be subject to the Operation of those Laws, or who may be authorized to act in Execution thereof, that all the Statutes now in force relating to the Customs should be repealed, and that the Purposes for which they have from Time to Time been made should be secured by new Enactments, exhibiting more perspicuously and compendiously the various Provisions contained in them: And whereas by the said Act the various Acts made for the Regulation of the Customs of the *Isle of Man* will be repealed: And whereas it is expedient to make Provisions for the future Regulations of the Trade of the said Isle after such Repeal shall have Effect, to the Intent that the Inhabitants of the said Isle may import Articles of Foreign Production sufficient for their own Use and Consumption, and may export the Productions and Manufactures of the said Isle without Risk to the Revenue of the

6 G. 4. c. 105.

the United Kingdom or Injury to the Trade thereof; 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 *January* One thousand eight hundred and twenty-six, this Act and every thing contained therein shall come into and be and become in full Force and Operation, for regulating the Trade of the *Isle of Man*.

Commencement of Act.

II. And be it further enacted, That there shall be raised, levied, collected, and paid unto His Majesty, His Heirs and Successors, the several Duties of Customs as the same are respectively set forth in Figures in the Table herein-after contained, denominated "Table of Duties," upon Importation into the *Isle of Man*, of the several Goods, Wares, and Merchandize, according to the Quantity or Value thereof specified in such Table, and so in proportion for any greater or less Quantity or Value of the same; (that is to say),

Duties specified in Table payable on the Importation of Goods into the Isle of Man.

TABLE OF DUTIES:

A TABLE of the DUTIES of CUSTOMS payable on Goods, Wares, and Merchandize imported into the *Isle of Man*.

		£	s.	d.
Coals, from the United Kingdom, the Chaldron w. m.		0	0	3
Coffee - - - -	the lb.	0	0	4
Hemp, from Foreign Parts -	for every 100*l.* of the Value thereof	10	0	0
Hops, from the United Kingdom -	the lb.	0	0	1½
Iron, from Foreign Parts -	for every 100*l.* of the Value thereof	10	0	0
Spirits; *viz.*				
Foreign Brandy - -	the Gallon	0	4	6
Foreign Geneva - -	the Gallon	0	4	6
Rum of the *British* Plantations -	the Gallon	0	3	0
Sugar, Muscovado - -	the cwt.	0	1	0
Tea; *viz.*				
Bohea - - -	the lb.	0	0	6
Green - - -	the lb.	0	1	0
Tobacco - - -	the lb.	0	1	6
Wine; *viz.*				
French -	the Tun of 252 Gallons	16	0	0
any other Sort -	the Tun of 252 Gallons	12	0	0
Wood, from Foreign Parts; *viz.*				
Deal Boards -	for every 100*l.* of the Value thereof	10	0	0
Timber,	for every 100*l.* of the Value thereof	10	0	0
Goods, Wares, and Merchandize, imported from the United Kingdom, and entitled to any Bounty or Drawback of Excise on Exportation from thence, and not herein-before enumerated or charged with Duty,	for every 100*l.* of the Value thereof	5	0	0

	£	s.	d.
Goods, Wares, and Merchandize, imported from the United Kingdom, and not herein-before charged with Duty - for every 100*l.* of the Value thereof	2	10	0
Goods, Wares, or Merchandize, imported from any Place from whence such Goods may be lawfully imported into the *Isle of Man*, and not herein-before charged with Duty - for every 100*l.* of the Value thereof	15	0	0

Except the several Goods, Wares, and Merchandize following, and which are to be imported into the *Isle of Man*, Duty free; (that is to say), **Exemptions.**

Flax, Flax Seed, Raw or Brown Linen Yarn, Wood Ashes, Weed Ashes, Flesh of all Sorts; also Corn, Grain, or Meal of all Sorts when importable; any of which Goods, Wares, or Merchandize may be imported into the said Isle from any Place in any Ship or Vessel. **Certain Goods in any Ship from any Place.**

Any Sort of White or Brown Linen Cloth, Hemp, Hemp Seed, Horses, Black Cattle, Sheep, all Utensils and Instruments fit and necessary to be employed in Manufactures, in Fisheries, or in Agriculture, Bricks, Tiles, all Sorts of young Trees, Sea Shells, Lime, Soapers Waste, Packthread, small Cordage for Nets, Salt, Boards, Timber, Wood Hoops, being the Growth, Production, or Manufacture of the United Kingdom, and imported from thence in *British* Ships. **British Goods in British Ships from United Kingdom.**

Iron in Rods or Bars, Cotton, Indigo, Naval Stores, and any Sort of Wood commonly called Lumber, (*viz.* Deals of all Sorts, Timber, Balks of all Sizes, Barrel Boards, Clap Boards, Pipe Boards, or Pipe Hold, White Boards for Shoemakers, Broom and Cant Spars, Bow Staves, Capravan, Clap Holt, Ebony Wood, Headings for Pipes and for Hogsheads and for Barrels, Hoops for Coopers, Oars, Pipe and Hogshead Staves, Barrel Staves, Firkin Staves, Trunnels, Speckled Wood, Sweet Wood, small Spars, Oak Plank and Wainscot), being of the Growth, Production, or Manufacture of any *British* Colony or Plantation in *America* or the *West Indies*, and imported from the United Kingdom in *British* Ships. **British Colonial Goods in British Ships from United Kingdom.**

III. And be it further enacted, That no Goods shall be entered in the *Isle of Man*, as being the Growth, Produce, or Manufacture of the United Kingdom, or as being imported from thence, except such Goods as shall appear upon the Cocket or Cockets of the Ship or Vessel importing the same, to have been duly cleared at some Port in the United Kingdom, to be exported to the said Isle. **British Goods from United Kingdom to appear upon the Cockets.**

IV. And be it further enacted, That the several Sorts of Goods enumerated or described in the Schedule herein-after contained, denominated "Schedule of Licence Goods," shall not be imported into the *Isle of Man*, nor exported from any Place to be carried to the *Isle of Man*, without the Licence of the Commissioners of Customs **Goods enumerated in the following Schedule importable only under Licence.**

toms first obtained; nor in greater Quantities in the whole, in any one Year, than the respective Quantities of such Goods specified in the said Schedule; and that such Goods shall not be so exported nor so imported, except from the respective Places set forth in the said Schedule, and according to the Rules subjoined thereto; that is to say,

SCHEDULE OF LICENCE GOODS:

Wine	One hundred and ten Tuns.
Foreign Brandy	Ten thousand Gallons.
Foreign Geneva	Ten thousand Gallons.
From the United Kingdom, or from any Place from which the same might be imported into the United Kingdom, for Consumption therein.	
Rum, of the British Plantations	Sixty thousand Gallons.
From *Great Britain.*	
Bohea Tea	Fifty thousand Pounds.
Green Tea	Five thousand Pounds.
Coffee	Eight thousand Pounds.
Tobacco	Sixty thousand Pounds.
Muscovado Sugar	Six thousand Hundred Weight.
Playing Cards	Four thousand Packs.
From *England.*	
Refined Sugar	Four hundred Hundred Weight.
From the Port of *Liverpool.*	

And such additional Quantities of any of such several Sorts of Goods as the Commissioners of His Majesty's Treasury shall, from Time to Time, under any special Circumstances of necessity direct, from such Ports respectively;

Subject to the Rules following; (that is to say),

Subject to certain Rules. (1.) All such Goods to be imported into the Port of *Douglas*, and by His Majesty's Subjects, and in *British* Ships or Vessels of the Burthen of Fifty Tons or upwards:

Tobacco. (2.) Such Tobacco to be shipped only in Ports in *England*, where Tobacco is allowed to be imported and warehoused without Payment of Duty:

Wine. (3.) Such Wine to be so imported only in Casks or Packages containing not less than a Hogshead each, or in Cases containing not less than Three Dozen reputed Quart Bottles, or Six Dozen reputed Pint Bottles each:

Spirits. (4.) Such Brandy and Geneva to be imported only in Casks containing One hundred Gallons each, at least:

Strength of Spirits. (5.) Such Brandy and Geneva not to be of greater or higher Degree of Strength than that of One to Nine over Hydrometer Proof;

Warehouse Goods. (6.) Such Goods, when exported from *Great Britain*, may be so exported from the Warehouse in which they may have been secured without Payment of Duty:

(7.) If

(7.) If the Duties of Importation have been paid in the United Kingdom on such Goods, a full Drawback of such Duties shall be allowed on the Exportation: Drawbacks.

(8.) Upon the Exportation from *Liverpool* of such Refined Sugar, the same Bounty shall be allowed as would be allowable on Exportation to Foreign Parts: Sugar Bounty.

(9.) Upon Exportation from the United Kingdom of any such Goods from the Warehouse, or for Drawback, or for Bounty, so much of the Form of the Bond, or of the Oath, or of any other Document required in the Case of Exportation of such Goods generally to Foreign Parts, as is intended to prevent the landing of the same in the *Isle of Man*, shall be omitted: Export Bond in United Kingdom made applicable.

(10.) No Drawback or Bounty to be allowed, nor Export Bond cancelled, until a Certificate of the due landing of the Goods at the Port of *Douglas* be produced from the Collector and Controller of the Customs at that Port: Certificate of landing.

(11.) If any Goods be laden at any Foreign Port or Place, the Species and Quantity of such Goods, with the Marks, Numbers, and Denominations of the Casks or Packages containing the same, shall be indorsed on the Licence, and signed by the *British* Consul at the Port of lading, or if there be no *British* Consul, by Two known *British* Merchants: Goods laden in Foreign Ports.

(12.) Upon Importation into the Port of *Douglas* of any such Goods, the Licence for the same shall be delivered up to the Collector or Controller of that Port, Licence to be delivered up.

V. And be it further enacted, That every Application for Licence to import any of the Goods aforesaid into the *Isle of Man* shall be made in Writing, and delivered between the Fifth Day of *May* and the Fifth Day of *July* in each Year, to the Collector or Controller of the Port of *Douglas* in the said Isle; and such Application shall specify the Date thereof, and the Name, Residence, and Occupation of the Person applying, and the Description and Quantity of each Article for which such Licence is required; and all such Applications with such Particulars shall be entered in a Book to be kept at the Custom House at the Port of *Douglas*, and to be there open for public Inspection during the Hours of Business; and on the Fifth Day of *July* in each Year such Book shall be closed; and within Fourteen Days thereafter, the Collector and Controller shall make out and sign a true Copy of such Entries, specifying the Applicants resident and the Applicants not resident in the said Isle, and deliver or transmit such Copy to the Governor or Lieutenant Governor of the said Isle for the Time being. Application for Licence to be delivered to Officers at Douglas, between 5th May and 5th July. Account to be delivered to the Governor.

VI. And be it further enacted, That within Fourteen Days after the Receipt of such Copy, the Governor or Lieutenant Governor of the said Isle shall allot the whole Quantity of each Article, in the first place, among the Applicants resident in the said Island, in case the whole Quantity of any Article shall not have been applied for by Residents; then shall allot the Quantity not so applied for among the non-resident Governor to allot Quantities;

and report to Treasury and Commissioners of Customs.

Applicants, in such Proportions in all Cases as he shall judge most fair and equitable; and shall cause a Report thereon to be drawn up in Writing, and sign and transmit the same to the Lords Commissioners of His Majesty's Treasury of the United Kingdom of *Great Britain* and *Ireland*, and shall cause a Duplicate of such Report so signed to be transmitted to the Commissioners of Customs.

Commissioners of Customs to grant Licences according to Report of Governor.

VII. And be it further enacted, That upon Receipt of such Duplicate Report the Commissioners of Customs shall grant Licences, to continue in force for any Period until the Fifth Day of *July* then next ensuing, for the Importation into the *Isle of Man* of the Quantities of such Goods as are allowed by Law to be so imported, with their Licence, according to the Allotments in such Report, and dividing the whole Portion allotted to any one Applicant into several Licences, as they shall be desired and see fit; and such Licences shall be transmitted without Delay to the Collector and Controller of *Douglas*, to be by them delivered to the different Applicants, after taking Bond for the same under the Provisions of this Act.

Before Delivery of Licences, Bond to be given.

VIII. And be it further enacted, That previous to the Delivery of any such Licences to the Persons to whom they are granted, the Collector and Controller of *Douglas* shall take the Bond of such Persons to His Majesty, His Heirs and Successors, with sufficient Security for the Importation of the Articles for which the said Licences are respectively granted, on or before the Fifth Day of *July* succeeding the Delivery of such Licences, with such Conditions, and for the Forfeiture of such Sums, not exceeding the whole Amount of Duties payable in *Great Britain* on Articles similar to those specified in such Licences, as the Commissioners of Customs shall think fit: Provided always, that if any Person to whom such Licence shall be granted, shall not have given such Bond prior to the Fifth Day of *January* next after the granting such Licence, it shall be lawful for the Governor or Lieutenant Governor of the said Isle, if he shall see fit, to transfer any such Licence to any other Person who shall be desirous to take up the same, and willing and able to give such Bond; and such Transfer shall be notified by Indorsement on the Licence signed by such Governor or Lieutenant Governor.

Licence not taken up, may be transferred by Governor.

Counterfeiting or falsifying Licence, Penalty 500*l*.

IX. And be it further enacted, That if any Person or Persons shall counterfeit or falsify any Licence or other Document required for the Importation into the *Isle of Man* of any Goods which would otherwise be prohibited to be imported into the said Isle, or shall knowingly or wilfully make use of any such Licence or other Document, so counterfeited or falsified, such Person or Persons shall for every such Offence forfeit the Sum of Five hundred Pounds.

Licence Goods not to be re-exported; nor carried Coastwise, unless in

X. And be it further enacted, That it shall not be lawful to re-export from the *Isle of Man* any Goods which have been imported into the said Isle with Licence of the Commissioners of Customs as aforesaid; and that it shall not be lawful to carry any such Goods Coastwise from one Part of the said Isle to another, except in Vessels

of One hundred Tons Burthen at the least, and in the same Packages in which such Goods were imported into the said Isle; and that it shall not be lawful to remove any Wine from one Part of the said Isle to another, by and except in such Packages or in Bottles, Vessels of 100 Tons. Wine removed Inland, &c.

XI. And be it further enacted, That it shall not be lawful to export from the *Isle of Man* to any Part of the United Kingdom any Goods which are of the Growth, Produce, or Manufacture of any Foreign Country. Foreign Goods not to be exported to United Kingdom.

XII. And be it further enacted, That if any Goods shall be imported into or exported from the *Isle of Man*; or carried Coastwise from one Part of the said Isle to another Part of the same; or shall be waterborne, or brought to any Wharf or other Place, with Intent to be waterborne, to be so exported or carried; or shall be removed by Land within the said Isle, contrary to any of the Directions or Provisions of this Act; the same and the Packages containing the same shall be forfeited, together with all Ships, Vessels, or Boats, and all Cattle and Carriages used or employed therein; and every Person offending therein shall forfeit for every such Offence the Sum of One hundred Pounds, or the full Amount of all Duties which would be payable in respect of such or similar Goods for Home Consumption of the same in the United Kingdom, at the Election of the Commissioners of Customs. Goods imported or exported, &c. contrary to Law, forfeited, &c. Forfeiture of Vessels, &c. Penalty.

XIII. And be it further enacted, That the several Sorts of Goods enumerated or described in the Schedule herein-after contained, denominated "Schedule of Prohibitions," shall not be imported into the *Isle of Man*; (that is to say), Goods prohibited to be imported into the Isle of Man.

SCHEDULE OF PROHIBITIONS:

Goods, the Produce or Manufacture of Places within the Limits of the United *East India* Company's Charter; except from the United Kingdom:

Cotton Yarn, Cotton Cloth, Linen Cloth, Glass Manufactures, Woollen Manufactures, unless *bond fide* laden in and imported directly from the United Kingdom:

British distilled Spirits;

All Goods prohibited to be imported into the United Kingdom to be used or consumed therein, on account of the Sort or Description of the same.

XIV. And whereas it is expedient that the Quantities of Spirits, and Tobacco, and Tea, allowed to be exported in decked Vessels or open Boats respectively, bound from 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 should be limited; be it therefore enacted, That if any decked Vessel, bound from the *Isle of Man* to any Limiting the Quantity of Spirits, Tea, and Tobacco, for use of Seamen: In decked Vessels;

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.

In open Boats.

Management of Duties.

XV. And be it further enacted, That the Duties of Customs shall be raised, levied, collected, paid, recovered, and accounted for under the Authority and Direction or under the Management and Controul of the Commissioners of His Majesty's Customs, and, except the necessary Charges of raising, collecting, levying, recovering, and accounting for the same, the said Rates and Duties shall from Time to Time (subject to the Deductions herein-after mentioned) be brought and paid into the Receipt of His Majesty's Exchequer distinctly and apart from all other Branches of the Public Revenue, and shall go to and make Part of the Consolidated Fund of the United Kingdom of *Great Britain* and *Ireland*: Provided always, that any of the Collectors of Customs of the said Isle shall and he and they is and are hereby authorized and required, agreeably to such Directions as shall from Time to Time be given for that Purpose by the Commissioners of His Majesty's Customs, to retain such Sum or Sums of Money in his or their Hands as may be sufficient to defray the necessary Expences attending the Government of the said *Isle of Man* and the Administration of Justice there, and other Charges incurred in the said Isle, which have heretofore been or may hereafter be deemed fit and proper Charges to be deducted from and paid out of the Duties of Customs collected in the said *Isle of Man*, and also for the Purpose of defraying any Bounties that may be due by Law upon Herrings caught by the Inhabitants of the said *Isle of Man*; and upon the Amount of the said Expences, Charges, and Bounties being ascertained, the said Commissioners are hereby authorized to direct the same to be paid out of the said Monies so retained, to such Person or Persons as may be entitled to receive the same.

Duties to be paid into the Exchequer.

Part of Duties may be retained for Expences of the Government.

Account to be kept by Receiver General of the Isle of Man.

XVI. And be it further enacted, That there shall be provided and kept, by the Receiver General or Collector of the Duties of Customs in the *Isle of Man* for the Time being, a Book or Books, in which the Duties of Customs arising and payable within the *Isle of Man* under this Act, or any Act or Acts at any Time in force relating to such Duties, shall be entered separate and under distinct Heads, specifying the respective Amount of the Duties of Customs on the several Articles licensed under this Act, and the Amount of Duties

on

on Goods, Wares, or Merchandize, paying Duties according to the Value thereof; or if any of the said Duties, or any Part or Proportion of any such Duties, shall at any Time hereafter be repealed, altered, or varied, or if any former Duties of Customs have, since the Fifth Day of *July* One thousand eight hundred and ten, been repealed, altered, or varied, then and in any such Case the Average Produce of the Duties or Proportion of Duties so repealed, altered, or varied for the Three Years preceding the Fifth Day of *January* immediately preceding such Repeal, Alteration, or Variation of such Duties as aforesaid, shall be entered distinctly and separately in such Book or Books as aforesaid; and if any new Duties have been, since the said Fifth Day of *July* One thousand eight hundred and ten, or shall be granted in lieu of any Duties so repealed, altered, or varied, then and in such Case the Duties or such a Proportion thereof as shall be equal to any Duties so repealed, or to such Proportions of any such Duties as shall have been or shall be so altered or varied, shall also be entered distinctly and separately in such Book or Books.

Receiver General to make out Quarterly Accounts,

and transmit Duplicates to the Treasury, to the Auditor of the Exchequer, and to the Duke of Atholl.

XVII. And be it further enacted, That the Receiver General or Collector of the Duties of Customs in the said Island for the Time being shall, as soon after the Expiration of each Quarter of every Year (ending on the Fifth Day of *January*, the Fifth Day of *April*, the Fifth Day of *July*, and the Tenth Day of *October* respectively, in each Year), as the same can be done, make out an Account of the gross Produce of the Duties of Customs, payable and arising within the said Island in the preceding Quarter, in such Form as shall be directed by the said Commissioners of His Majesty's Treasury, or any Three of them for the Time being; and shall transmit and certify a Duplicate of such Account to the said Commissioners of His Majesty's Treasury for the Time being, and another Duplicate, so certified, to the Auditor for the Time being of the Exchequer, and another thereof to the most Noble *John* Duke of *Atholl*, or to the Person entitled for the Time being to any Annuity out of the said Consolidated Fund, to be calculated on any Amount of such Duties, under any Act or Acts now in force, or hereafter to be made, or to any Person or Persons appointed by him or them, by Writing under his or their Hand or Hands, to receive the same; and if any such Receiver General shall refuse or neglect to make out such Account, or to transmit such Duplicates as aforesaid, for the Space of One Month after the same can be done, such Receiver General shall forfeit for every such Offence the Sum of Two hundred Pounds, and a further Sum of Two hundred Pounds for each and every Month succeeding such first Month for which he shall omit or neglect to make out such Account, or to send such Duplicates so certified as aforesaid, and to be recovered in any of His Majesty's Courts at *Westminster*, by Action, Bill, Plaint, or Information, in which no Essoign or Wager of Law shall be allowed, or in any Court in the said Island; and every such Penalty shall go and be applied to the Use of the said *John* Duke of *Atholl*, or the Person or Persons for the Time being entitled to such Annuity as aforesaid.

Act may be altered this Session.

XVIII. And be it further enacted, That this Act may be altered, varied, or repealed, by any Act or Acts to be passed in this present Session of Parliament.

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