ANNO SEPTIMO & OCTAVO

VICTORIÆ REGINÆ.

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C A P. XLIII.

An Act to amend the Laws relating to the Customs in the *Isle of Man*. [19th *July* 1844.]

WHEREAS an Act was passed in the Session of Parliament held in the Third and Fourth Years of the Reign of His late Majesty King *William* the Fourth, intituled *An Act for regulating the Trade of the* Isle of Man: And whereas it is expedient to make certain Alterations therein; be it therefore enacted by the Queen'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 passing of this Act the same shall come into and be and continue in full Force and Operation for the Purposes mentioned therein.

3 & 4 W. 4. c. 60.

Commencement of Act.

II. And be it enacted, That in lieu of all Duties of Customs, except the Duties of Customs on Corn, Grain, Meal, or Flour, now payable by Law upon the Importation of Goods, Wares, or Merchandize into the *Isle of Man*, there shall be raised, levied, collected, and paid unto Her Majesty, Her 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 the Importation or bringing into the *Isle of Man* of the several

Duties in Table to be levied on Goods imported into the Isle of Man, except on Corn, Grain, Meal, or Flour.

Goods, Wares, or Merchandize in the said Table mentioned, according to the Quantity or Value thereof specified in the said Table, and so in proportion for any greater or less Quantity or Value of the same; (that is to say,)

TABLE OF DUTIES.

A TABLE of the DUTIES of CUSTOMS payable on GOODS, WARES, and MERCHANDIZE imported or brought into the ISLE of MAN.

	£	s.	d.
Coals from the United Kingdom	Free.		
Coffee, the Import Duties in the United Kingdom not having been there paid thereon - per lb.	0	0	2
Hemp	Free.		
Hops from the United Kingdom	Free.		
Iron	Free.		
Spirits; videlicet, Brandy, Foreign - the Gallon	0	4	6
Geneva, Foreign - the Gallon	0	2	6
Rum of the British Possessions - the Gallon	0	1	6
Such Spirits not exceeding the Strength of Proof by Sykes's Hydrometer, and so in proportion for any greater or less Strength than the Strength of Proof, and for any greater or less Quantity than a Gallon.			
Sugar, Muscovado, of the British Possessions, and such other Sugar as if entered for Consumption in the United Kingdom would be subject, under any Act of the present Session of Parliament, to a Duty less than Sixty-three Shillings the Cwt. - the Cwt.	0	1	0
Sugar, Refined, in the United Kingdom, from Raw Sugar whereupon the Import Duties have there been paid - the Cwt.	0	9	0
Tea; videlicet,			
Bohea - the lb.	0	1	0
Green - the lb.	0	1	0
Tobacco - the lb.	0	1	6
Segars - the lb.	0	3	0
Wine - the Tun of 252 Gallons	12	0	0
Wood, Foreign; videlicet,			
Timber, 8 Inches square and upwards, per Load of 50 Cubic Feet	0	8	0
Timber and Wood Goods, the Produce of the British Possessions	Free.		
Eau de Cologne, per Flask (30 not containing more than One Gallon)	0	0	4
or per Gallon	0	10	0
Liqueurs - per Gallon	0	10	0
Goods, Wares, and Merchandize brought 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	Free.		
Goods, Wares, and Merchandize, the Growth, Produce, or Manufacture of and brought from the United Kingdom, and not herein-before charged with Duty	Free.		

	£ s. d.
Goods, Wares, and Merchandize, not the Growth, Produce, or Manufacture of the United Kingdom, but brought from thence, and having there been entered for Consumption, and the Import Duties having been there paid thereon - - - - -	Free.
Goods, Wares, and Merchandize imported or brought from any Place from whence such Goods may be lawfully imported into the Isle of Man, and not hereinbefore charged with Duty, or declared to be free of Duty, for every One hundred Pounds of the Value thereof - - - - - - -	15 0 0

Power to the Lords of the Treasury to remit and to re-impose the Duties levied on unenumerated Articles.

III. And be it enacted, That it shall be lawful for the Commissioners of Her Majesty's Treasury, or any Three or more of them, from Time to Time, by any Order or Orders under their Hands, to declare that all or any Articles legally importable into the *Isle of Man*, and not enumerated in the said Table, and upon which the said Duty of Fifteen Pounds for every Hundred Pounds Value is hereby imposed, shall and may, from and after a Day to be named in the said Order or Orders, be imported from the Places and in the Manner in the said Order mentioned into the *Isle of Man* Duty-free, and that such Articles shall be imported Duty-free accordingly so long as such Order or Orders, or any Part thereof, affecting such Articles, shall continue in force: Provided always, that it shall be lawful for the said Commissioners or any Three or more of them, at any Time and from Time to Time as they shall consider expedient, by any further Order under their Hands, to revoke the Whole or any Part of such Order or Orders for admitting the aforesaid Articles or any of them into the *Isle of Man* Duty-free, such Order of Revocation to take effect from a Day to be named therein: Provided always, that all Orders of the Commissioners of Her Majesty's Treasury made in pursuance of this Enactment shall be duly published in the *London* and *Dublin* Gazettes twice at least within Fourteen Days from the Date of such Orders respectively, and that a Copy of every such Order shall be laid before both Houses of Parliament within Six Weeks after the Date of such Order, if Parliament be then sitting, and if not, then within Six Weeks after the Commencement of the then next Session of Parliament.

Orders to be published in the Gazette, and laid before Parliament.

Schedule of Licence Goods in recited Act repealed.

IV. And whereas it is enacted by the said Act that certain Goods enumerated and described in a certain Schedule in the said Act, called a 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 first obtained, nor in greater Quantities in the whole in One Year than are mentioned in the said Schedule, nor except from the respective Places set forth in the said Schedule, and according to the Rules subjoined to the said Schedule; be it enacted, That so much of the said Act as is herein-before recited shall be and the same is hereby repealed.

Certain Goods importable only under Licence.

V. And be it enacted, That the several Sorts of Goods enumerated or described in the Schedule to this Act annexed, denominated "Schedule

dule of Licence Goods," shall not be brought into the *Isle of Man*, nor laden on board any Vessel to be carried from any Place to the *Isle of Man*, without the Licence of the Commissioners of Customs 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 brought into the said *Isle of Man* except from the respective Places set forth in the said Schedule, and according to the Rules subjoined thereto: Provided always, that it shall be lawful for the Commissioners of Her Majesty's Treasury, or any Three or more of them, from Time to Time, upon sufficient Cause to them appearing, by any Order under their Hands, to permit the Importation into the *Isle of Man* of such additional Quantity of such several Sorts of Goods or any of them in any One Year beyond the Quantities named in the said Table as they shall in their Discretion consider expedient.

Lords of the Treasury may permit the Importation of additional Quantities.

Provisions of former Act to continue in force with respect to Licences, &c.

VI. And be it enacted, That the several Enactments and Provisions in the said recited Act contained in any way relating to Licences and licensed Goods, except so far as the same are hereby repealed, shall continue in force and apply to and in respect of all Licences to be granted under this Act, and all Goods brought into the said Island by virtue of Licences under this Act, or for the Importation of which a Licence is by this Act required, in such and the same Manner as if such Enactments and Provisions were repeated in this Act: Provided nevertheless, that any Person who, having obtained a Licence under this Act, shall not import or bring into the said Island the whole Quantity of Goods permitted to be imported or brought under such Licence, during the Period for which it shall remain in force, shall be thereby disqualified from receiving a Licence in the Year next following that in which his previous Licence shall have been granted.

3 & 4 W. 4. c. 57. Corn, Grain, Meal, and Flour may be warehoused in the Island.

VII. And whereas an Act was passed in the Session of Parliament held in the Third and Fourth Years of the Reign of King *William* the Fourth, intituled *An Act for the warehousing of Goods:* And whereas it is expedient to extend the Operation of the said Act to the *Isle of Man*, so far as relates to the Privilege of warehousing Foreign Corn, Grain, Meal, and Flour; be it therefore enacted, That it shall be lawful for the Commissioners of Her Majesty's Treasury by their Warrant from Time to Time to appoint any Port or Ports in the *Isle of Man* to be Warehousing Ports for the Purposes hereinafter declared, and that it shall be lawful for the Commissioners of Her Majesty's Customs, subject to the Authority and Directions of the Commissioners of Her Majesty's Treasury, by their Order, from Time to Time to appoint in what Warehouses or Places of special Security or of ordinary Security, as the Case may require, in such Port or Ports, and in what different Parts or Divisions of such Warehouses or Places, and in what Manner, any Corn, Grain, Meal, or Flour may and may only be warehoused and kept and secured without Payment of any Duty upon the first Entry thereof, and also in such Order to direct in what Cases (if any) Security by Bond shall be required in respect of any Warehouse so appointed by them.

VIII. And

Provisions of the Act 3 & 4 W. 4. c. 57. to extend to the Isle of Man in respect of Corn, Grain, Meal, and Flour.

VIII. And be it enacted, That all Provisions, Powers, Regulations, and Enactments in the said last-mentioned Act contained shall be construed and taken to extend and be applicable to the *Isle of Man*, so far as relates to the Articles of Corn, Grain, Meal, and Flour: Provided always, that whenever in the said last-mentioned Act any Notice, Order, or Appointment is directed to be published in the *London* or *Dublin* Gazettes respectively, it shall be necessary that any such Notice, Order, or Appointment in respect of any Warehouse in the *Isle of Man* shall be published in the *London* and *Dublin* Gazettes.

Trade between the Isle of Man and the United Kingdom to be deemed coastwise, except as to Articles liable to Duty.

IX. And whereas the Trade between the United Kingdom and the *Isle of Man* is now on the Footing of a Foreign Trade, and is subject to the Laws and Regulations to which the Foreign Trade of this Kingdom is subject; be it therefore enacted, That all Trade from any Port of the United Kingdom to the *Isle of Man*, or from the *Isle of Man* to any Port of the United Kingdom, shall be deemed to be a Coasting Trade; and all Ships while employed therein shall be deemed to be Coasting Ships, and shall be subject to all the Rules, Regulations, Penalties, and Forfeitures now in force relating to Coasting Ships; and that the *Isle of Man* shall not be deemed in Law, with reference to any Part of the United Kingdom, to be Parts beyond the Seas, in any Matter relating to the Trade or Navigation or Revenue of this Realm: Provided nevertheless, that all Goods liable to Duty under this Act when brought from the United Kingdom into the *Isle of Man*, and all Vessels bringing the same, shall be liable to the same Rules and Regulations as are required by Law in respect of Goods imported into the said Isle from Foreign Parts, and in respect of the Vessels bringing the same; and all the Penalties and Forfeitures inflicted by Law for any Breach of the said Rules and Regulations shall attach upon all Goods so brought into the said Isle contrary to the said Rules and Regulations, or any of them, and upon all Persons committing any Breach of any such Rule or Regulation; and such Penalties and Forfeitures shall and may be recovered in the same Manner as any Penalty or Forfeiture may be recovered by any Act relating to the Customs.

3 & 4 W. 4. c. 57. s. 44. repealed.

X. And whereas by the aforesaid Act for the warehousing of Goods it was enacted, that no Goods should be exported from the Warehouse to the *Isle of Man*, except such Goods as might be imported into the said Island with Licence of the Commissioners of Her Majesty's Customs, and in virtue of any such Licence first obtained: And whereas it is expedient that such Prohibition should be repealed; be it therefore enacted, That so much of the last-mentioned Act as is lastly herein-before recited shall be repealed.

Warehoused Goods may be removed into the Isle of Man, under certain Regulations.

XI. And be it enacted, That Goods warehoused in the United Kingdom may be removed from such Warehouses into any Port in the *Isle of Man*, under such Security and under such Regulations and Conditions as are set forth in the said last-mentioned Act with respect to the Removal of warehoused Goods from one Warehousing Port to another Warehousing Port in the United Kingdom, save and

 except

except so far as the said last-mentioned Regulations apply to the warehousing such Goods at their Port of Destination.

Act not to affect Regulation as to Excise Drawbacks.

XII. And be it enacted, That nothing herein contained shall be deemed or construed to affect the Laws and Regulations now in force respecting Duties and Drawbacks of Excise on Goods exported or to be exported to the *Isle of Man*.

Sugar on which Bounty has been allowed may be removed to the Isle of Man.

XIII. And be it enacted, That any Sugar upon which any Bounty shall have been allowed under any Act relating to the Customs may be removed to the *Isle of Man*.

Bond to be given not to re-land such Sugar.

XIV. And be it enacted, That before any such Sugar shall be removed to the *Isle of Man* the Person removing the same shall give Bond to Her Majesty, with One sufficient Surety, that the same shall be duly landed in the *Isle of Man*, and shall not be re-landed in any Part of the United Kingdom.

Foreign Goods, except Corn, not to be brought from the Isle of Man to the United Kingdom.

XV. And be it enacted, That it shall not be lawful to carry any Goods, not being of the Growth, Produce, or Manufacture of the *Isle of Man* or of the United Kingdom, except Corn, Grain, Meal, or Flour, in any Ship, from the *Isle of Man* to any Port or Place in the United Kingdom.

Sugar and Rum, other than that described in the Table of Duties, prohibited.

XVI. And be it enacted, That it shall not be lawful to import or bring into the *Isle of Man* any Sugar or Rum other than that enumerated and described in the Table of Duties herein-before contained.

Goods imported, carried or brought contrary to the Act, to be forfeited.

XVII. And be it enacted, That if any Goods shall be imported into or exported from the *Isle of Man*, or shall be carried coastwise from one Part of the said Isle to another Part of the said Isle, or from the United Kingdom to the said Isle, or from the said Isle to the United Kingdom, or shall be water-borne, or brought to any Wharf or Place with Intent to be water-borne, to be so exported or carried, contrary to any of the Directions or Provisions of this Act, the same,

Forfeiture of Vessels.

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

Penalty.

for every such Offence the Sum of One hundred Pounds, or the full Amount of all Duties which would be payable in respect of similar Goods the Produce of Foreign Countries if imported into and entered for Home Consumption in the United Kingdom, at the Election of the Commissioners of Customs.

Management of Duties.

XVIII. And be it 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 Control of

Duties to be paid into the Exchequer.

the Commissioners of Her 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 Her 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 retain, 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 Her 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 upon the Amount of the said Expences and Charges 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.

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

XIX. And whereas by an Act passed in the Fifty-fourth Year of the Reign of King *George* the Third, intituled *An Act to repeal the Duties granted by an Act passed in the Eleventh Year of His present Majesty, for repairing, amending, and supporting the several Harbours and Sea Ports in the* Isle of Man, *and for granting new Duties in lieu thereof, and for giving further Powers to the Commissioners appointed under the said Act*, certain Harbour Duties were imposed on Ships and Vessels, Goods, Wares, and Merchandize, arriving at and imported into the *Isle of Man*, and certain Rates were also imposed on Boats and Vessels employed in the Herring Fishery on the Coasts thereof: And whereas it is expedient that the said Harbour Duties and Rates should be repealed, and that such other Provisions as herein-after is expressed should be made for the Purposes for which such Duties and Rates were so imposed; be it therefore enacted, That from and after the passing of this Act the said Duties and Rates imposed by the lastly herein-before recited Act upon Ships and Vessels, Goods, Wares, and Merchandize, arriving at and imported into the *Isle of Man*, and on Boats and Vessels employed in the Herring Fishery on the Coasts thereof, shall be repealed.

Harbour Duties under 54 G. 3. c. 43. repealed.

XX. And be it enacted, That the Collectors of Customs of the said Isle shall, out of the Duties collected under this Act, pay to Her Majesty's Receiver General in the said *Isle of Man*, to be applied as herein-after is mentioned, yearly and every Year, the Sum of Two thousand three hundred Pounds, by Four equal quarterly Payments, on the First Day of *January*, the First Day of *April*, the First Day of *July*, and the First Day of *October*, the first of such Payments to be made on the First Day of *October* One thousand eight hundred and forty-four; and the same shall be applied by the said Harbour Commissioners to the same Purposes to which the Duties imposed by the said Act, and hereby repealed, would be lawfully applicable by the said Harbour Commissioners.

Annual Sum of 2,300*l.* to be paid from Duties under this Act to Harbour Commissioners.

XXI. And be it enacted, That so much of the said Act for regulating the Trade of the *Isle of Man* as prohibits the Importation into the

Prohibition to import Spirits over Hydrometer Proof repealed.

the said Isle of Spirits of greater Strength than One to Nine over Hydrometer Proof shall be and the same is hereby repealed.

Manx Vessels of Fifty Tons registered Burden to be entitled to the Privileges of Vessels of Sixty Tons.

XXII. And be it enacted, That all Vessels registered at any Port in the said *Isle of Man*, and *bonâ fide* the Property of Inhabitants thereof, being so registered as of the Burden of Fifty Tons, shall, with regard to Coasting Trade between the *Isle of Man* and the United Kingdom, be entitled to all the Privileges to which Vessels registered in the United Kingdom as of Sixty Tons Burden are by Law entitled.

Act may be amended, &c. this Session.

XXIII. And be it enacted, That this Act may be amended or repealed by any Act to be passed in the present Session of Parliament.

SCHE-

SCHEDULE to which the foregoing Act refers.

Schedule of Licence Goods.

Spirits; videlicet,		
Foreign Brandy	Gallons	20,000
— Geneva	Ditto	20,000
Liqueurs	Ditto	50
Eau de Cologne	Ditto	50
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	Gallons	70,000
Tobacco	Pounds	55,000
Segars	Ditto	5,000
From the United Kingdom.		

Rules referred to in this Act.

(1.) All such Goods to be imported or brought into the Port of Douglas, and by Her Majesty's Subjects, and in British Ships or Vessels of the Burden of Fifty Tons or upwards.

(2.) Such Tobacco to be shipped only in Ports in the United Kingdom where Tobacco is allowed to be imported and warehoused without Payment of Duty.

(3.) Such Rum, Brandy, and Geneva to be imported or brought in Casks containing not less than Twenty Gallons each.

(4.) That the respective Quantities of such Spirits shall be estimated according to the Strength of Proof by Sykes's Hydrometer.

(5.) No Drawback of Excise to be allowed on any such Goods 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.

(6.) If any such 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.

(7.) 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.

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