

Ref. No. 7324/12.

G.



R.

ISLE OF MAN (CUSTOMS) ACT, 1919.

Regulations as to Imperial Preference.

HIS EXCELLENCY THE LIEUTENANT-GOVERNOR has, in pursuance of Section 5 of the Isle of Man Customs Act, 1919, made Regulations (a copy of which is appended), dated the 4th August, 1920, dealing with the calculation of the proportion of value resulting from labour within the British Empire in respect of goods imported into the Isle of Man.

Copies of these Regulations may be obtained from Messrs S. K. Broadbent & Co., Ltd., price 1d. each.

By Order*

B. E. SARGEAUNT,

Government Secretary.

Government Office,
Isle of Man.

5th August, 1920.

ISLE OF MAN (CUSTOMS) ACT, 1919.

Imperial Preference.

REGULATIONS AS TO THE PROPORTION OF VALUE
RESULTING FROM LABOUR WITHIN THE BRITISH EMPIRE.

In pursuance of Section 5 of the Isle of Man (Customs) Act, 1919, the Lieutenant-Governor of the Isle of Man hereby makes the following regulations :—

(1) Save as hereinafter provided goods shall not be deemed for the purpose of Section 5 of the Isle of Man (Customs) Act, 1919, to have been manufactured in the British Empire unless at least 25% of their total value is the result of labour within the British Empire.

(2) In the case of those classes of those goods in respect of which an Order has been made by the Lieutenant-Governor under Section 5 of the Isle of Man (Customs) Act, 1919, as to goods not wholly manufactured in the British Empire no part of the goods shall be deemed to have been manufactured in the British Empire unless at least 5% of the total value of the goods is the result of labour within the British Empire.

(3) Where a number of separate articles are included in one parcel or shipment, each and every article shall be considered separately for the purpose of calculating the proportion of value due to labour within the Empire.

(4) For the purposes of these regulations the total value of an article shall be its cost to the manufacturer at the factory or works, and shall include the value of containers and other forms of interior packing ordinarily sold with the article when it is sold retail, but shall not include the manufacturer's or exporter's profit, or the cost of exterior packing, carriage to port, and other charges incidental to the export of the goods subsequent to their manufacture.

(5) In calculating the proportion of value which is the result of labour within the British Empire there may be included under the head of labour the cost to the manufacturer of any materials of purely Empire origin entering into the composition of the article (including the interior packing specified in Regulation (4)), the cost of manufacture including wages, proportion of fuel, supervision and other factory expenses, and the cost of the labour of packing for retail sale. The following may not be included in the proportion of value which is the result of Empire labour, namely, any materials or interior packings not entirely of Empire origin, manufacturer's profit or the profit or remuneration of any trader, agent, broker, or other person dealing in the article in its finished condition, the expenses of placing the goods in outside packages for export, and the cost of such packages, transportation charges, insurance, and any other charges for services after the goods leave the place of production or manufacture.

(6) Any question arising on the interpretation of these Regulations shall be referred to the Lieutenant-Governor whose decision shall be final.

Dated this fourth day of August, 1920.

W. FRY, M.G.,
Lieutenant-Governor.

Government Office
Isle of Man.