



## CUSTOMS DUTIES.

At a Sitting of Tynwald, held on the 8th December, 1931, the following Resolution was passed :—

Whereas, by sub-section (1) of section 1 of the Abnormal Importations (Customs Duties) Act, 1931, an Act of the Imperial Parliament, it is provided that if the Board of Trade are satisfied that articles of any class or description comprised in Class III of the Import and Export List issued under the authority of the Treasury and the Commissioners of Customs and Excise for the year 1931 are being imported into the United Kingdom in abnormal quantities it shall be lawful for the Board, with the concurrence of the Treasury, by Order to apply that Act to articles of that class or description.

And, whereas, by section 2 sub-section (1) of the said Act it is provided that, subject to the provisions thereof, there shall, on the importation into the United Kingdom of articles of any class or description to which, by virtue of an Order made under the last recited section the said Act for the time being applies, be charged thereon such duties of Customs as may be specified in the Order not exceeding 100 per cent. of the value of the articles.

And, whereas, the Board of Trade being satisfied that articles of a class or description comprised in Class III of the said Import and Export List were being imported into the United Kingdom in abnormal quantities by Order dated the 20th November, 1931, ordered that the Abnormal Importations (Customs Duties) Act, 1931, shall apply to all articles of the classes and descriptions set out in the schedule to the Order and that the duties of Customs to be charged on the said articles shall be 50 per cent. of the value of such articles.

And whereas the Board of Trade made a further Order under the said Act dated the 30th November, 1931, with respect to certain further articles of the classes and descriptions set out in the schedule to such Order and imposed thereon like duties of Customs and such Order amended in part the schedule to the Order of the 20th November, 1931.

And whereas it is desirable that similar duties of Customs should be imposed on the removal or importation of such articles into this Isle.

Resolved that on and from the 8th day of December, 1931, until the 20th day of May, 1932, there shall be charged, levied, and paid on all articles of the classes and descriptions set out in the said schedule to the Order of the Board of Trade of the 20th November, 1931, amended by the Order of the 30th November, 1931, and on all articles of the classes and descriptions set out in the said schedule to the Order of the Board of Trade of the 30th November, 1931, removed or imported into this Isle, a duty of Customs of 50 per cent. of the value of such articles ascertained in the manner provided by the said Act, except that the referee, in case of dispute, shall be appointed by the Governor instead of by the Lord Chancellor.

No articles which are Empire products within the meaning of that expression as used in section 5 of the Isle of Man (Customs) Act, 1919, shall be chargeable with duty under this resolution.

The duty chargeable under this resolution on any article shall be charged in addition to any other duties of Customs chargeable on that article.

In accordance with section 2 of the Isle of Man (Customs) Act, 1887, it is resolved that it is expedient to impose the said Customs duty in the Isle of Man, and that such imposition shall take effect immediately.

The Schedules referred to in the above Resolution are set out hereunder in full.

SCHEDULE TO THE ORDER OF THE BOARD OF TRADE,  
DATED 20th NOVEMBER, 1931.

- (a) Pottery for domestic use (other than translucent or vitrified pottery, which is either an article of a description commonly used in connection with the serving of food or drink or a component part of such an article).
- (b) Sanitary ware, of earthenware, stoneware or fireclay.
- (c) Glazed wall and hearth tiles.
- (d) Domestic glassware, including cooking utensils, table glassware, toilet glassware and ornamental glassware, but not including illuminating glassware.
- (e) Furniture made wholly or mainly of metal (other than bedsteads, fireirons, fenders and aseptic hospital furniture).
- (f) Cutlery :—  
Knives with one or more blades made wholly or partly of steel or iron, other than surgical knives or knives for use in machines.  
Scissors, including tailors shears and secateurs, made wholly or partly of steel or iron.  
Razors, including safety razors.  
Carving forks.  
Knife sharpeners, wholly or partly of steel.  
Component parts of or blanks for any of the above mentioned articles.
- (g) Tools :—  
Hand tools for carpenters, engineers, joiners and mechanics (other than forks, shovels, spades, scythes, sickles and agricultural implements).  
Saws, twist drills and bits for fitting into machines.  
Metal vices and cramps.
- (h) Electrical Vacuum cleaners and parts thereof.
- (i) Wireless sets and component parts thereof, including loud speakers and telephone receivers and parts thereof, but not including valves, permanent magnets or batteries.
- (j) Typewriters and parts thereof.
- (k) Manufactures wholly or partly of wool (including mohair, alpaca and cashmere) of the following descriptions :—  
Tissues in the piece, including worsteds.  
Plushes and other pile fabrics.  
Flannels and delaines.  
Blankets, travelling rugs, shawls (other than knitted shawls), coverlets and wraps.  
Felt.  
Carpets, carpeting and rugs.
- (l) Stockings and hose, wholly or partly of silk or artificial silk.
- (m) Handkerchiefs wholly or partly of linen.
- (n) Tissues wholly or partly of linen (other than made up goods for household purposes).
- (o) Overcoats and mantles (other than proofed coats and mantles, and coats and mantles of leather or rubber).
- (p) Men's and boy's suits, coats, waistcoats and trousers.
- (q) Gloves of all descriptions (other than rubber gloves); material cut out ready for sewing into gloves, and glove linings.
- (r) Paper, whether in sheets or rolls or otherwise and whether coated or otherwise treated in any manner, of any description known as packing or wrapping paper, including, tissue paper, vegetable parchment, glazed transparent paper, and grease-proof paper, of a weight when fully extended equivalent to more than 10 lbs but not more than 90 lbs. to the ream of four hundred and eighty sheets of double crown measuring thirty inches by twenty inches, and articles made either entirely from such paper or from such paper with the addition only of some adhesive substance or other material the value of which does not exceed one half of the total value of the whole article: but not including paper which forms part of another article, or paper, or any article made of paper, which at the time of importation is in use as wrapping or packing or as a container of other goods, or paper imported solely for the purpose of being spun into yarn.

- (s) Tyres and tubes for cycles other than motor cycles.
- (t) Heels and soles, wholly or partly of rubber, not attached to boots or shoes.
- (u) Linoleum, oilcloth and similar floor coverings.
- (v) Perfumery and cosmetics (excluding perfumed spirits, essential oils and soap) of the following descriptions:
- Tooth paste or powder and liquid preparations for dental purposes.
  - Toilet paste or powder.
  - Toilet cream.
  - Deodorants for personal use.
  - Scented sachets.
  - Lipstick, rouge and greasepaint.
  - Preparations for use in manicure or chiropody.
  - Lotions and ointment for use on the hair, face or body; toilet vinegars and toilet waters.
  - Shampoo powders.
  - Bath salts and essences.
  - Smelling salts.
  - Prepared fullers earth.
- (w) Toilet requisites of the following descriptions:—
- Powder bowls or boxes and powder puffs.
  - Nail polishers.
  - Nail clippers, nail cleaners and nail files.
  - Denture Bowls.
  - Tweezers.
  - Cleansing tissues.
  - Soap boxes.

SCHEDULE TO THE ORDER OF THE BOARD OF TRADE,  
DATED 30th NOVEMBER, 1931.

PART I.

- (a) Glass bottles and glass jars (other than scientific glassware) not containing merchandise.
- (b) Battery carbons.
- (c) Yarn wholly or partly of wool (including mohair, alpaca and cashmere).
- (d) Coir mats and matting.
- (e) Household linen (including table linen, bed linen and towels) made wholly or partly of linen.
- (f) Tissues in the piece made wholly or partly of jute.
- (g) Carpets, carpeting and rugs, made wholly or partly of jute.
- (h) Candles and tapers.
- (i) Sporting guns, sporting rifles, and sporting carbines, and parts thereof.
- (j) Air guns, air rifles and air pistols, and parts thereof.
- (k) Domestic spoons and forks of metal (other than gold or silver spoons and forks).

PART II.

(Variation in the Schedule to the Abnormal Importations  
(Customs Duties) No. 1 Order, 1931).

- (e) Furniture made wholly or mainly of metal (other than aseptic hospital furniture) of the following descriptions:
- Tables, desks and counters.
  - Chairs, stools and seats.
  - Bookcases and bookshelves.
  - Cabinets, drawers, and cupboards.
  - Shelving, storage bins, and storage racks.
  - Office letter racks and letter trays.
  - Lockers.
  - Parts of any of the above-named articles."

By Order,  
B. E. SARGAUNT,  
Government Secretary and Treasurer.

Government Office,  
Isle of Man, 10th December, 1931.

Wt. 1634.—150/12/31.