



## Import Duties (Imperial Preference) No. 1 Regulations 1932.

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His Excellency the Lieutenant Governor has made regulations (a copy of which is appended) under Section 4 and Part 1 of the Second Schedule of the Isle of Man (Customs) Act, 1932, in regard to Imperial Preference on goods imported into the Isle of Man.

By Order,

B. E. SARGEAUNT,  
Government Secretary.

Government Office,  
ISLE OF MAN,  
14th June, 1932.

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ISLE OF MAN  
TO WIT.

By His Excellency Sir Claude Hamilton Archer Hill, K.C.S.I., C.I.E.,  
Lieutenant Governor of the said Isle, etc., etc., etc.

### **Import Duties (Imperial Preference) No. 1. Regulations 1932.**

In pursuance of the powers conferred by Section 4 and Part 1 of the Second Schedule of the Isle of Man (Customs) Act, 1932, I, the said Lieutenant Governor hereby make the following regulations, viz :—

- (1) These regulations may be cited as the Import Duties (Imperial Preference) No. 1 Regulations, 1932 ;
- (2) Goods shall not be deemed to have been manufactured in a part of the British Empire unless at least 25 per cent. of their value is derived from materials grown or produced or from work done within a part of the British Empire ;
- (3) Where a number of separate articles are included in one parcel or shipment. each and every article shall be treated separately for the purpose of calculating the proportion of value derived from materials grown or produced or from work done within a part of the British Empire ;
- (4) For the purpose of these regulations the value of manufactured goods shall be their cost to the manufacturer at the factory or works including the value of containers and other forms of interior packing ordinarily sold with the article when it is sold retail, but not including 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.

Given under my hand this 13th day of June, 1932.

CLAUDE H. HILL,  
Lieutenant Governor.