

Revoked  
9.2/57



---

---

## CUSTOMS.

---

---

# Imperial Preference Regulations.

---

---

HIS EXCELLENCY THE LIEUTENANT-GOVERNOR has, in pursuance of the powers conferred on him by the Fourth Schedule to the Isle of Man (Customs) Act, 1933, made Regulations (a copy of which is appended), dated the 18th August, 1933, for determining for purposes of preferences under any provision of Part I of the Isle of Man (Customs) Act, 1932, or of Part 1 of the Isle of Man (Customs) (No. 2) Act, 1932, or the Isle of Man (Customs) Act, 1933, in respect of goods imported into the Isle of Man.

By Order,

B. E. SARGEAUNT,

Government Secretary.

Government Office,

Isle of Man,

19th August, 1933.

---

### 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, &c., &c., &c.

## IMPERIAL PREFERENCE.

WHEREAS the Board of Trade on the 27th July, 1933, in pursuance of the powers conferred upon them by the Fifth Schedule to the Finance Act, 1933 (an Act of the Imperial Parliament) made Regulations styled the Import Duties (Imperial Preference) No. 3 Regulations, 1933, with respect to goods of the classes and descriptions specified in the Schedule to such regulations (in these regulations referred to as "The Schedule").

AND WHEREAS it is desirable that like regulations should be made with respect to this Isle.

NOW, THEREFORE, I the said Lieutenant Governor in pursuance of the powers conferred on me by the Fourth Schedule to the Isle of Man (Customs) Act, 1933, hereby make the following regulations:—

- (1) These Regulations may be cited as "The Import Duties (Imperial Preference) No. 2 (Isle of Man) Regulations, 1933", and shall come into force on the 19th day of August, 1933.
- (2) Goods shall not be deemed to be manufactured in a country or territory in the British Empire unless at least 25 per cent., or in the case of goods falling within a class or description of goods set out in the Schedule at least 50 per cent. of their value is derived from prescribed expenditure which has been incurred within that country or territory or a country or territory mentioned in paragraph 2 of the said Fourth Schedule, in respect of materials grown or produced or work done in any of such countries or territories.

- (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 prescribed expenditure.
- (4) Where any goods falling within a class or description of goods set out in the Schedule are goods containing a dutiable component which does not fall within a class or description of goods set out in the Schedule, these Regulations shall apply to that component as though it were included in the Schedule.
- (5) Where any goods not falling within a class or description of goods set out in the Schedule are goods containing a dutiable component which falls within such class or description, these Regulations shall apply to that component as though it were not within such class or description.
- (6) Any goods falling within a class or description of goods set out in the Schedule shall for the purpose of these Regulations be treated as within that class or description, notwithstanding that for the purpose of any duty of Customs chargeable on the importation thereof such goods are treated as falling within some other class or description of goods.
- (7) (i) For the purposes of the said Fourth Schedule the value of manufactured goods shall be deemed to be their cost to the manufacturer at the factory or works and shall include the following items:—
- (a) The cost to the manufacturer of materials as received into the factory, not including any customs or excise or other duty paid or payable in respect of such materials which is subsequently refunded on the exportation of the finished goods.
  - (b) Manufacturing wages.
  - (c) Factory overhead expenses, that is to say, expenses in respect of rent, rates and taxes, motive power, gas, fuel, water, lighting and heating of factory; factory supervision, including wages and salaries of manager, foremen, time-keepers and watchmen; repairs, renewals and depreciation of plant, machinery, and tools; interest on capital outlay on plant, machinery, tools, and factory buildings.
  - (d) The cost to the manufacturer of containers or other forms of interior packing ordinarily sold with the goods when they are sold retail.
- (ii) In computing the value as aforesaid, the following items shall not be included:—
- (a) Cost of exterior packing.
  - (b) Manufacturers' or exporters' profit or the profit or remuneration of any trader, broker or other person dealing in the goods in their finished manufactured condition.
  - (c) Royalties.
  - (d) Cost of carriage and insurance from place of production or manufacture to the port of shipment.
  - (e) Any other charges incurred subsequent to the manufacture of the goods.
- (8) The prescribed expenditure shall be:—
- (i) the cost to the manufacturer of any materials grown or produced in any country or territory mentioned in paragraph 2 of the said Fourth Schedule entering into the composition of the goods and of the interior packing thereof, but not including any customs or excise or other duty paid or payable in respect of such materials which is subsequently refunded on exportation of the finished goods.
  - (ii) manufacturing wages and factory overhead expenses as defined in Regulation 7 (i) (c) incurred in any country or territory as aforesaid.

Dated this eighteenth day of August, 1933.

CLAUDE H. HILL,  
Lieutenant Governor.