

GOVERNMENT CIRCULAR No. 50/61.

G.O. Reference No. C.1212/39.

Isle of Man to Wit.

By His Excellency Sir Ronald Herbert Garvey, K.C.M.G., K.C.V.O., M.B.E.,
Lieutenant Governor of the said Isle, &c., &c., &c.

CUSTOMS (ISLE OF MAN) ORDER, 1961.

WHEREAS it appears to me to be expedient for the purpose of making duties of customs in the Isle of Man conform to the duties of customs in the United Kingdom to make the following Order:

NOW THEREFORE I, the said Lieutenant Governor, by virtue of the powers conferred on me by Section 2 of the Customs (Isle of Man) Act, 1958, and all other powers enabling me in that behalf DO hereby make the following Order:

1. (1) For heavy oils delivered for home use after the relevant time, the rate at which rebate of customs duty is allowed under sub-section (2) of Section 4 of the Isle of Man (Customs) Act, 1930, (an Act of the Imperial Parliament), shall be reduced by two pence a gallon, and accordingly the rates shall be:

- (a) as respects oils chargeable with customs duty other than British oils:
 - (i) in the case of fuel oils, gas oils and kerosene, a rate two-pence per gallon less than the rate at which the customs duty is for the time being chargeable and
 - (ii) in any other case, a rate threepence a gallon less than the rate at which the customs duty is for the time being chargeable; and
- (b) as respects British oils chargeable with customs duty, a rate twopence a gallon less than the rate at which the customs duty is for the time being chargeable.

(2) On heavy oils on which before the relevant time rebate has been allowed and not been repaid, there shall be repaid twopence a gallon of the rebate allowed, if at or after the relevant time the oils are stored on a site where there is for hydrocarbon oils storage, whether in one ownership or occupation or not, of an aggregate capacity of two hundred thousand gallons or over (or of an aggregate capacity not shown to the satisfaction of the Commissioners, if they so require, to be less than two hundred thousand gallons); and if any person liable to make a repayment under this subsection fails to do so, he shall be liable to a penalty of two hundred pounds or three times the amount unpaid, whichever is the greater.

(3) Rebate shall be repayable on any oils under the foregoing subsection on their first removal after the relevant time from storage on such site as aforesaid, and shall be repaid by the person in whose possession they are immediately before the removal, and may be recovered from him as a debt due to the Crown, but the amount paid shall be recoverable by him (where he is not the owner) from the person to whose order he held them immediately before the removal:

Provided that where the removal is to bonded storage, or where before the removal (but not before the relevant time) the oils are in bonded storage, rebate shall be repayable and recoverable as if the repayment were a payment of the duty on oils removed to that bonded storage without payment of duty.

(4) Any person who is or has since the relevant time been in occupation of any storage for hydrocarbon oils on such a site as is referred to in subsection (2) of this section (not being bonded storage) shall—

- (a) notify the Commissioners of that fact, and give them such information, and make such returns, about the storage and about any other matters relevant for the purposes of that subsection as they may from time to time require ;
- (b) keep such books, records and accounts as the Commissioners may direct in relation to the storage and to any such matters as aforesaid, and (except in so far as the Commissioners dispense with this requirement) preserve for six months or any longer period required by the Commissioners all books, records, accounts or documents relating thereto ;
- (c) permit any officer to inspect the storage and the oils therein, and the premises in which it is situated, and to inspect and take copies of or extracts from any books, records, accounts or other documents in his possession or power which relate or appear to relate to the storage, or to any oils that are or have been therein, or to any other matters relevant for the purposes of subsection (2) of this section ;
- (d) if so required by the Commissioners or by any officer, produce any such books, records, accounts, or documents at a specified time and place for inspection under the foregoing paragraph.

A person who fails to comply with a requirement imposed on him by or under this subsection shall be liable to a penalty of two hundred pounds.

(5) In this section “the relevant time” means six o'clock in the evening of the seventeenth day of April, nineteen hundred and sixty-one.

2. This Order may be cited as the Customs (Isle of Man) Order, 1961.

GIVEN under my hand this 8th day of May, 1961.

R. H. GARVEY,

Lieutenant Governor.

This Order was approved by Tynwald on 17th May, 1961.

EXPLANATORY NOTE

(This Note is not part of the Order but is intended to indicate its general purport.)

This Order applies to the Isle of Man the duty, or additional duty, of 2d. a gallon imposed on heavy hydrocarbon oils, other than those used as road fuel, by the United Kingdom budget on 17th April, 1961.