

Government Circular No. 7/71
G.O. Reference No. C.1212/39

ISLE OF MAN
TO WIT

By His Excellency Sir Peter Hyla Gawne Stallard,
K.C.M.G., C.V.O., M.B.E., Lieutenant Governor
of the said Isle &c. &c. &c.

CUSTOMS (ISLE OF MAN) ACT, 1958

CUSTOMS (ISLE OF MAN) ORDER, 1971

I, the said Lieutenant Governor, by virtue of the powers conferred on me by Section 2(1) 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) This Order may be cited as the Customs (Isle of Man) Order, 1971.
- (2) The Interpretation Act, 1970, shall apply for the interpretation of this Order as it applies for the interpretation of an Act of Tynwald.
- (3) This Order shall take effect on 15th February, 1971.

TOBACCO

2. For the rates of customs duties set out in the Third Schedule (Tobacco) to the Customs (Isle of Man) Order, 1969, there shall be substituted the rates of customs duties set out in the First Schedule to this Order.

WINE EXCEEDING 42 DEGREES PROOF SPIRIT

3. In the Second Schedule to the Customs (Isle of Man) Order, 1969, for "4 6" and "3 8" (additional rates expressed in shillings and pence) there shall be substituted respectively "£0.22" and "£0.18".

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IMPORTED PERFUMED SPIRITS

4. In lieu of the rates of customs duties charged by Section 2 and the Second Schedule to the Isle of Man (Customs) Act, 1948 (an Act of Parliament) on perfumed spirits removed or imported into the Isle of Man there shall be charged the rates of customs duties specified in the Second Schedule to this Order.

Given under my hand this 4th day of January, 1971.

P.H.G. STALLARD,

Lieutenant Governor.

EXPLANATORY NOTE

(This note is not part of the Order)

This Order prescribes the decimal currency rates, to take effect from 15th February, 1971 (D-Day), for certain customs duties in respect of tobacco, wine and spirits. Where exact conversion into decimal currency of existing £ s. d. rates would have been unsuitable, the prescribed decimal rates are marginally lower than the rates they replace.

This Order was approved by Tynwald on 19th January, 1971.

FIRST SCHEDULE

TOBACCO (RATES OF CUSTOMS DUTIES)

Rates of Duty per Pound

Tobacco	Full	Common-wealth Preferential	Convention	Republic of Ireland
	£	£	£	£
1. UNMANUFACTURED:-				
Containing 10 per cent or more by weight of moisture	5.041	4.964	5.041	4.964
Other	5.091	5.006	5.091	5.006
2. MANUFACTURED, VIZ:				
Cigars	5.485	5.3375	5.3375	5.3375
Cigarettes	5.316	5.1975	5.0975	5.0975
Cavendish or negrohead:				
Manufactured in bond	5.166	5.0685	5.166	5.0685
Other	5.266	5.154	5.154	5.154
Other	5.1785	5.081	5.041	5.041
3. SNUFF AND SNUFFWORK				
(including tobacco dust or powder and ground tobacco)	5.204	5.102	5.091	5.091

SECOND SCHEDULE

IMPORTED PERFUMED SPIRITS

Description of Spirits	Rates of Customs Duties (per gallon)	
	In Cask	In Bottle
	£	£
Perfumed spirits:		
Warehoused for 3 years or more	9.6	9.65
Warehoused for 2 years or more, but less than 3 years	9.675	9.725
Not warehoused for 2 years or more	9.72	9.77