


Government Circular No. 18/71
Government Office Ref. No. C.1212/3/2

REVENUE RETURNS ACTS, 1894 and 1895

DECENNIAL TEST - TOBACCO, SPIRITS, WINE, MATCHES
AND MECHANICAL LIGHTERS

1. By virtue of an Order made under the above Acts by the Lieutenant Governor in Council all dealers and other persons are required on demand to make quarterly returns of Tobacco, Spirits, Wines, Matches and Mechanical Lighters, imported into the Isle of Man during the period from the 1st April, 1971, to the 31st March, 1972, inclusive.
2. On this occasion the Returns are required only in respect of goods imported duty-paid from the United Kingdom of Great Britain and Northern Ireland. Goods which are imported duty-free from the United Kingdom or elsewhere for deposit in bonded warehouse in the Isle of Man or for payment of duty on arrival in the Island are NOT to be included.
3. The necessary Return forms will be supplied and when completed should be handed only to the Officers authorised to collect them.
4. The maximum penalty for refusing to make a return is £100.
5. The Returns are required solely for ascertaining the Island's share in the Common Purse for Customs Revenues. It is, therefore, in the best interests of the Island that the information supplied should be complete and accurate.

By Order,


Government Secretary.

Government Office,
Isle of Man.
9th March, 1971.

