



Customs Consolidation Act 1876

1876 CHAPTER 36

AS TO THE ISLE OF MAN.

277 Isle of Man deemed part of United Kingdom for Customs purposes.

The Isle of Man shall be deemed and taken to be part of the United Kingdom for all the purposes of the Customs Acts; but nothing herein contained shall prejudice or affect, or be construed in any way, directly or indirectly, to prejudice or affect, any of the rights or privileges legally exercised or enjoyed by the said isle at the time of the passing of this Act.

278 Goods delivered out of charge of Customs in the Isle of Man not to be brought into Great Britain or Ireland. Goods brought to Isle of Man, but not delivered from Customs, may be brought to Great Britain or Ireland on conditions.

No foreign goods upon which a higher duty is payable on their importation into Great Britain or Ireland than on their importation into the Isle of Man shall, after the same have been cleared and delivered out of charge of the proper officers of Customs for consumption or otherwise in the said isle, be carried or shipped or be water-borne or be brought to any quay, wharf, or other place to be shipped or water-borne to be carried from the said isle into Great Britain or Ireland; nor shall any such goods which may be brought to the said isle, though not cleared and delivered as aforesaid, be removed or carried to be brought or taken from thence into Great Britain or Ireland until the same shall have been duly cleared for that purpose by the proper officer of Customs, nor (unless reported for removal in the same ship and in continuation of the voyage to some port in Great Britain or Ireland) until sufficient security by bond or otherwise shall have been given, in such manner and on such terms and conditions as the Commissioners of Customs may direct, for the due delivery thereof at some port or place in Great Britain or Ireland; and all goods carried, brought, shipped, removed, or water-borne to be shipped, removed, or carried contrary hereto shall be forfeited, and every person who shall carry, ship, bring, remove, or water-bear to be shipped, removed, or carried any goods contrary hereto, or who shall aid or be concerned therein, shall forfeit treble the value of such goods, or the sum of one hundred pounds, at the election of the Commissioners of Customs.

Status: This is the original version (as it was originally enacted). This item of legislation is currently only available in its original format.

279 Goods the growth or manufacture of Isle of Man may be imported into Great Britain or Ireland on certificate, &c.

Any goods the growth of the Isle of Man, or there manufactured from materials the growth of the said isle, or from materials not subject to duties in Great Britain or Ireland, or from materials upon which the duty has been paid in Great Britain or Ireland, and upon which no drawback has been subsequently granted may be brought from the said isle into Great Britain or Ireland without payment of any duty: Provided always, that any goods may nevertheless be charged with such proportion of such duties as shall fairly countervail any duties of Excise payable on the like sort of goods the produce of that part of Great Britain or Ireland into which they shall be brought, or payable upon any of the materials from which such goods are manufactured, and any articles either wholly or in part manufactured in the said isle from any materials upon which a higher duty is payable upon their importation into Great Britain or Ireland than on their importation into the Isle of Man, may be brought from the said isle into Great Britain or Ireland on payment of the duty payable on such goods in that part of Great Britain or Ireland into which they shall be so brought.

280 Declaration and certificate of growth or manufacture of goods from Isle of Man.

Before any goods shall be shipped in the Isle of Man to be carried to Great Britain or Ireland, as the growth or produce of that isle, or as manufactures of that isle, from materials the growth and produce thereof, or from materials not subject to duty in Great Britain or Ireland, or from materials upon which the duties shall have been paid and not drawn back in Great Britain or Ireland, proof shall be made by the written declaration of some competent person, to the satisfaction of the collector or other proper officer of Customs at the port of shipment, that such goods (describing and identifying them) are of such growth, produce, or manufacture, as the case may be, and in such declaration shall be stated the name of the person by whom such goods are intended to be shipped, and such person at the time of shipping (not being more than one month after the date of such declaration) shall make and subscribe a declaration before such collector or other proper officer that the goods to be shipped are the same as mentioned in such declaration and thereupon the collector or other proper officer shall, on demand, give to the master of the ship in which the goods are to be exported a certificate of such proof of produce or of manufacture, describing the same, and setting forth the name of the party and of the ship and of the master thereof, and the destination of the goods.

281 Act not to affect Excise drawback.

Nothing herein contained shall be deemed or construed to affect the laws and regulations now in force respecting duties and drawbacks of Excise on goods removed to the Isle of Man.

282 Stores of Manx ships.

If any ship or boat bound from the Isle of Man to Great Britain or Ireland shall have on board any stores of spirits, tobacco, or tea for the use of the crew exceeding the quantities specified in the following table, such stores, together with the casks or packages containing the same, and also the ship or boat, shall be forfeited.

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TABLE.

—	In Ships or Decked Vessels.	In Open Boats.
Spirits for each seaman	Half a gallon	One quart.
Tobacco for each seaman	One pound	Half a pound.
Tea for the whole crew	Two pounds	One pound.

283 Treasury may restrict imports.

The Commissioners of the Treasury shall and may at any time, if they see fit, by order under their hands, restrict or limit the importation into the Isle of Man of any foreign goods to such quantities per annum and in such manner as they may deem necessary, and also determine into what ports in the Isle of Man and from what places such goods may be imported.