



## CHAPTER 51

An Act to amend the law with respect to customs in  
the Isle of Man. [1st August, 1952.]

**B**E it enacted by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:—

1.—(1) The rate of the duty of customs imposed by sub-section (1) of section four of the Act of 1930 on hydrocarbon oils removed or imported into the Isle of Man shall, except in the case of British oils, be two shillings and sixpence a gallon (instead of eighteen pence a gallon as provided by section one of the Act of 1950).

(2) The rate of the rebate to be allowed under subsection (2) of the said section four on the delivery for home consumption of any goods other than light oils shall, except in the case of British oils, be—

- (a) two shillings and sixpence a gallon in the case of the oils mentioned in the next following subsection; and
- (b) two shillings and fivepence a gallon in the case of other oils;

(instead of being eighteen pence a gallon as provided by section one of the Act of 1950).

(3) The oils (not being light oils) to which paragraph (a) of the last foregoing subsection applies are—

- (a) fuel oils (that is to say, oils which contain in solution an amount of hard asphalt of not less than one half of one per cent.); and

- (b) gas oils (that is to say, oils of which not more than fifty per cent. by volume distils at a temperature not exceeding two hundred and forty degrees centigrade, and of which more than fifty per cent. by volume distils at a temperature not exceeding three hundred and forty degrees centigrade); and
- (c) kerosene (that is to say, oils of which more than fifty per cent. by volume distils at a temperature not exceeding two hundred and forty degrees centigrade).

The method of testing any oils for the purposes of this subsection shall be such as the Commissioners may direct.

- (4) In the case of British oils, the rates both of the said duty and of the said rebate shall be two shillings and sixpence a gallon less ninepence a gallon or such other amount per gallon as may from time to time by virtue of any order of the Treasury under 14 Geo. 6. c. 15. section two of the Finance Act, 1950, be the difference in Great Britain and Northern Ireland between the rate of the customs duty and that of the excise duty on hydrocarbon oils.

- (5) For the purposes of this section—

“British oils” means hydrocarbon oils manufactured or produced in Great Britain or Northern Ireland otherwise than by refining hydrocarbon oils imported into Great Britain or Northern Ireland; and

“light oils” has the same meaning as it has for the purposes of section four of the Act of 1930.

- (6) This section shall have effect as from the eighteenth day of June, nineteen hundred and fifty-two.

Withdrawal  
of rebate on  
heavy oils  
used for road  
transport.

2.—(1) As from the eighth day of August, nineteen hundred and fifty-two, no heavy oils on the delivery of which for home consumption rebate has been allowed shall be used as fuel for a vehicle to which this section applies unless there has been paid to the Commissioners, in accordance with regulations made under this section, an amount equal to the rebate on like oils at the rate in force at the time of the payment.

(2) If, on the delivery of any heavy oils for home consumption on or after the first day of August, nineteen hundred and fifty-two, it is intended to use the oils as fuel for a vehicle to which this section applies, a declaration shall be made to that effect in the bill of entry or home consumption warrant and thereupon no rebate shall be allowed in respect of those oils.

(3) This section applies to any mechanically propelled vehicle constructed or adapted for use on roads other than any such vehicle as is mentioned in the Schedule to this Act.

(4) As from the eighth day of August, nineteen hundred and fifty-two—

(a) no heavy oils, other than oils in respect of which rebate has been allowed and not repaid, shall be bought or sold except from or by a person holding a licence granted in that behalf in accordance with regulations made under this section or exempted by those regulations from holding such a licence; and

(b) a person selling any heavy oils, other than oils in respect of which rebate has been allowed and not repaid, shall, on demand, furnish the buyer with a certificate stating either that no rebate has been allowed in respect of the oils or that rebate has been allowed in respect thereof but has been repaid and, unless he is exempted as aforesaid, produce to the buyer his licence to sell the oils.

(5) If any person—

(a) uses any heavy oils in contravention of subsection (1) of this section, or sells any such oils having reason to believe that they will be so used; or

(b) contravenes or fails to comply with any provision of subsection (4) of this section or furnishes a false certificate under that subsection;

he shall be liable at the option of the Commissioners either to a customs penalty equal to three times the value of the oils in respect of which the offence was committed (including the full amount of duty chargeable thereon) or to a customs penalty of one hundred pounds, and the oils shall be forfeited.

(6) The Commissioners may by statutory instrument make regulations for giving effect to this section, including regulations for any of the purposes mentioned in subsection (5) of section two of the Finance Act, 1935, and, until the first coming into force of any such regulations, any regulations of the Commissioners under the said section two which are in force at the commencement of this Act shall have effect (with the necessary modifications) as if they were made under this section. 25 & 26 Geo. 5.  
c. 24.

(7) If any person contravenes or fails to comply with any provision of regulations made under this section, or obstructs, molests or hinders an officer in the execution of any powers conferred upon him by any such provision, he shall for each offence be liable to a customs penalty of one hundred pounds.

(8) For the purposes of this section—

- (a) "heavy oils" has the same meaning as it has for the purposes of section four of the Act of 1930 (which imposes the customs duty on hydrocarbon oils);
- (b) "rebate" means rebate under subsection (2) of the said section four; and
- (c) oils shall be deemed to be used as fuel for a vehicle if they are used as fuel for any engine with which the vehicle is equipped, whether for the propulsion of the vehicle or not.

Power  
methylated  
spirits.

3. As from the eighteenth day of June, nineteen hundred and fifty-two, the rate of the duty of customs imposed by section three of the Act of 1938 on certain methylated spirits shall be the same as the rate for the time being of the duty of customs imposed by section four of the Act of 1930 on hydrocarbon oils not manufactured or produced in Great Britain or Northern Ireland.

Annual duties  
(continua-  
tion).

4.—(1) Subject to the provisions of this section, the duties of customs imposed on goods removed or imported into the Isle of Man, being goods of the descriptions set out in the first column of the following Table, by the respective enactments set out in the second column of that Table, shall continue to be payable until the first day of August, nineteen hundred and fifty-three:—

TABLE

| Description of goods  | Enactment imposing duty  |
|---|--|
| Ale and beer ... ..   | Section three of the Act of 1950.  |
| Cocoa ... ..  | Section four of the Act of 1924.   |
| Hops and extracts, essences and other similar preparations (other than hop oil) made from hops. | Section five of the Act of 1925.   |
| Hop oil ... ..  | Section three of the Act of 1929.  |
| Matches ... ..  | Section one of the Act of 1951.  |
| Mechanical lighters ...   | Section five of the Act of 1949.   |
| Silk and artificial silk and articles made wholly or in part of silk or artificial silk.        | Section seven of the Act of 1925, as amended by section eight of the Act of 1926; section nine of the second Act of 1932; section four of the Act of 1933; section three of the Act of 1936; section three of the Act of 1937; section four of the Act of 1947; and subsection (2) of section five of the Act of 1948. |
| Spirits ... ..  | Section two of the Act of 1948.  |
| Sweets ... ..   | Section three of the Act of 1949.  |
| Tea ... ..  | Section one of the Act of 1949.  |
| Tobacco ... ..  | Section one of the Act of 1948.  |
| Wines ... ..  | Section two of the Act of 1949.  |

(2) Where any enactment set out in the second column of the foregoing Table confers power on the Governor to make orders varying or repealing the duties of customs payable on the goods referred to in that enactment or imposing a new duty on such goods, the provisions of that enactment relating to the said power shall continue in force until the said first day of August, nineteen hundred and fifty-three, and the foregoing provisions of this section shall have effect subject to any orders made in pursuance of any such power (whether before or after the commencement of this Act) which are for the time being in force.

5.—(1) This Act may be cited as the *Isle of Man (Customs) Act, 1952.* Short title  
and repeal.

(2) The following enactments in the Act of 1950 are hereby repealed, that is to say:—

in section one, subsection (1) and subsection (2) except the paragraph relating to Commissioners' regulations; and section two.

## SCHEDULE

Section 2.

MECHANICALLY PROPELLED VEHICLES EXEMPTED FROM THE PROVISIONS  
OF SECTION TWO OF THIS ACT

1. Section two of this Act shall not apply to the following mechanically propelled vehicles, that is to say:—

(a) locomotive ploughing engines, tractors, agricultural tractors and other agricultural engines, which are not used on public roads for hauling any objects, except as follows, that is to say—

(i) for hauling their own necessary gear, threshing appliances, farming implements, a living van for the accommodation of persons employed in connection with the vehicle, or supplies of water or fuel required for the purposes of the vehicle or for agricultural purposes;

(ii) for hauling from one part of a farm to another part of that farm agricultural or woodland produce of, or articles required for, the farm;

(iii) for hauling agricultural or woodland produce of a farm in the occupation of the person in whose name the vehicle is registered, or agricultural or woodland produce of land occupied with that farm, or fuel required for any purpose on that farm or for domestic purposes by persons employed on that farm by the occupier of the farm;

(iv) for hauling articles required for a farm by the person in whose name the vehicle is registered, being either the owner or occupier of the farm or a contractor engaged to do agricultural work on the farm by the owner or occupier of the farm, or for hauling articles required by that person for land occupied by him with a farm;

(v) for hauling agricultural or woodland produce of a forestry estate in the occupation of the person in whose name the vehicle is registered, or fuel required for any purpose on that estate or for domestic purposes by persons employed on that estate by the occupier of the estate, or for hauling articles required for such a forestry estate by the occupier of the estate;

(b) vehicles designed, constructed and used for the purpose of trench digging or any kind of excavating or shovelling work, which—

(i) are used on public roads only for that purpose or for the purpose of proceeding to and from the place where they are to be used for that purpose; and

(ii) when so proceeding, neither carry nor haul any load other than such as is necessary for their propulsion or equipment;

- (c) vehicles designed and constructed as mobile cranes which—
- (i) are used on public roads only either as cranes in connection with work being carried on on a site in the immediate vicinity or for the purpose of proceeding to and from a place where they are to be used as cranes; and
  - (ii) when so proceeding neither carry nor haul any load other than such as is necessary for their propulsion or equipment;
- (d) mowing machines;
- (e) road rollers.

SCH.  
—cont.

2. In this Schedule the expression "registered" means registered under the law as to the registration of mechanically propelled vehicles for the time being in force in the Isle of Man.

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