Britain fr since income already subject to British Income Tax is exe nx Income Tax.

Mr. Haw it very important to be clear on this point. If the taxable he Island is calculated on the assumption that certain inc es and duitable goods or transactions pay duty to the Brit and not to the Isle of Man, and if a contribution is cal ngly, then any change in the law which makes them pay Isle of Man and not to Great Britain would necessitate n of the contribution.

ESTIMATES DUTY ON SUGAR IN THE ISLE OF MAN PREPARED BOARD OF CUSTOMS AND EXCISE.

*Estimat recorded removals to the Island during the financial year* 1924-25.

Ratings

*Suga* als under bond 10*s.* 2*d.* per cwt.; that is to say 25 med to be at preference ratings and one-eighth at mea or grades below the highest. For removals on drawba the drawback figures represent highest grade sugar ference" is allowed for.

*Mola* hroughout; i.e., the rate for the medium grade article, deliveries of the highest grade (for dutiable purposes Kingdom) exceed those of either of the other grades hand "preference" has been ignored because the de preferential rates are so low as to be almost negligi

*Gluc* hroughout for imported glucose; i.e., all at the lower although a substantial proportion is dutied at the hig ) rate in the United Kingdom; "preference" ignored of molasses. 3*s.* 4⅔*d.* for British manufactured glucose xcise rate).

| | | s. | d. | £ |
|---|---|---|---|---|
| t | ... ... | 10 | 2 | 18,877 |
| s at | ... ... | 5 | 4 | 242 |
| at | ... ... | 5 | 4 | 50 |
| Syrup | ... | Ratings | | |
| ionery | ... | unknown; | | |
| sed Milk | ... | say | | 200 |
| | | | | £19,369 |

*On* nly in jam, confectionery, &c.)—

| | | s. | d. | £ |
|---|---|---|---|---|
| t | ... ... | 10 | 7 | 4,031 |
| s at | ... ... | 5 | 4 | 56 |
| Glucose at | ... | 5 | 4 | 101 |
| ,, ,, | ... | 3 | 4⅔ | 273 |
| | | | | £4,461 |

Total £2 ,000; but this is an exceedingly cautious estimate. "I counted for only 10 per cent. of the United Kingdom c t year, and probably very little low-grade sugar goes into t d further details been available the total figure would dou en well over £25,000. The estimate takes no account of over duty-paid and without drawback.