



Isle of Man

Ellan Vannin

AT 12 of 1989

FEES AND DUTIES ACT 1989



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**Isle of Man***Ellan Vannin*

FEES AND DUTIES ACT 1989

<i>Received Royal Assent:</i>	<i>17 October 1989</i>
<i>Passed:</i>	<i>18 October 1989</i>
<i>Commenced:</i>	<i>1 August 1990</i>

AN ACT to replace certain enactments relating to fees and duties and to provide for connected matters.

1 Power to prescribe fees and duties

- (1) Subject to section 2, the Treasury or a Department or Statutory Board may by order prescribe fees and duties which shall be levied in relation to any function, service or matter specified in Schedule 1.¹
- (2) The power under subsection (1) may be exercised in the absence of any other enactment which provides for the levying and collection of such fees and duties.
- (3) The Treasury or a Department or Statutory Board may make regulations which may provide for the time and manner of the payment of fees and duties under this Act or any other statutory provision, and for all matters incidental to their due collection and accounting.²
- (3A) The powers conferred by subsections (1) and (3) —
 - (a) on a Department other than the Treasury; and
 - (b) on a Statutory Board,are exercisable only with the concurrence of the Treasury.³
- (4) A public document under this section shall not come into operation until it is approved by Tynwald.

2 Saving for other enactments

Section 1 shall be subject to, and shall not affect the operation of, any other enactment which makes provision for levying fees or duties in specific cases.

3 Display of tables of fees and duties

A copy of, or, as the case requires, an extract from, a table of fees or duties prescribed under section 1 shall be displayed in every office or place where such fees or duties are charged.

4 Receipts

Any fee or duty received under this Act shall form part of the General Revenue of the Island.

5 Charges for non-obligatory services

If no fee is prescribed under this Act or any other statutory provision in respect of any service provided by a Government Authority otherwise than in compliance with an obligation under any enactment, the authority concerned may make reasonable charges in respect of such service.

6 Interpretation

In this Act, 'Government Authority' means any Department, any Statutory Board, any registry, any division or branch of Executive Government and any commission, committee or body mentioned in section 5(1)(c) of the *Payment of Members' Expenses Act 1989*, and includes a public officer.

7 Amendments

The enactments specified in Schedule 2 are amended in accordance with that Schedule.

8 Repeals

The enactments mentioned in Schedule 3 are repealed to the extent specified in the third column of that Schedule.

9 Short title and commencement

This Act may be cited as the Fees and Duties Act 1989 and shall come into operation on such day or days as the Treasury may by order appoint and different days may be appointed for different provisions and for different purposes.⁴

Schedule 1**FUNCTIONS, SERVICES AND MATTERS IN RELATION TO WHICH FEES AND DUTIES MAY BE PRESCRIBED**

Section 1(1)

1. The performance of any function by a Government Authority and any matter incidental to the performance of any such function. The following paragraphs are without prejudice to the generality of this paragraph.
2. The provision of any service by a Government Authority.
3. The issue or grant of any right, sanction, certificate, permit, licence, authorisation, permission or any decision or document of a like nature pursuant to any power or duty under any statutory provision.
4. The consideration of any application and any examination, inspection or investigation by a Government Authority.
5. Any matter relating to any court or to proceedings in any court, including the filing, inspection, copying, production or issue of any document and the making of any order.
6. Any matter relating or incidental to the registration of deeds or the registration of bodies corporate, industrial and building societies and documents relating to such bodies.
7. The swearing of oaths, the making of declarations, the captioning of any document and the affixing of any seal.
8. The registration, recording, filing, enrolment or deposit of any document with a Government Authority or in any register maintained by a Government Authority.
9. The issue, inspection or production of copies of any document in the possession of a Government Authority.
10. Any matter in relation to which any statutory provision provides for a fee to be prescribed under this Act.
11. Any matter in relation to which fees were, or could be, prescribed by or under any enactment repealed or amended (but not modified) by this Act.

Schedule 2**AMENDMENTS**

Section 7

[Sch 2 amended by Currency Act 1992 Sch 2 and by Licensing Act 1995 Sch 4, and amends the following Acts —

Companies Act 1931 q.v.

Stamps Management Act 1936 q.v.

Firearms Act 1947 q.v.

Registration of Deeds Act 1961 q.v.

Companies Act 1982 q.v.]⁵

The Newspapers Act 1846

2. In section 2, for the words ‘a fee of one shilling’ substitute ‘such fee as may be prescribed under the Fees and Duties Act 1989’.

The Game Act 1882

3. For section 35 substitute —

‘35. All registers of licences under this Act may be inspected by any constable free of charge, and any other person on payment to the person keeping the register of such fee as may be prescribed under the Fees and Duties Act 1989.’.

4. For section 36 substitute —

‘36. In respect of licences issued under this Act, there shall be payable such duty as may be prescribed under the Fees and Duties Act 1989.’.

The Dealers in Old Metal Act 1952

22. In section 4, for ‘a fee of £40’ substitute ‘such fee as may be prescribed under the Fees and Duties Act 1989’.

The Game Act 1957

23. In section 8, for the words ‘a fee of £1’ substitute ‘such fee as may be prescribed under the Fees and Duties Act 1989’.

Schedule 3

ENACTMENTS REPEALED

Section 8

[Sch 3 repeals the following Acts wholly —

Official Fees Act 1874

Public Offices Fees Act 1888

Official Fees Act 1951

and the following Acts in part —

Companies Act 1931
 Companies Act 1961
 Fees, Charges Etc. Enabling Act 1972
 Companies Act 1974
 Stamps Management Act 1936
 Registration of Deeds Act 1961
 Treasury Act 1985.]⁶

Short title	Extent of Repeal
The Highway Act 1924	The whole Act.
The Forgery Act 1952	In sections 5(5) and 8 (3), the words ‘the Official Fees Acts, 1874 and 1928 or the Public Offices Fees Act, 1888, or’.
The Fees, Charges Etc. Enabling Act 1972.	In the Schedule, the entries relating to- (a) the Game Act 1882; (b) the Game Act 1957; (c) [Repealed] (d) the Dealers in Old Metal Act 1952.
The Treasury Act 1985	In Schedule 2 entry 6.

ENDNOTES

Table of Legislation History

Legislation	Year and No	Commencement

Table of Renumbered Provisions

Original	Current

Table of Endnote References

¹ Subs (1) amended by Fees and Duties (Amendment) Act 2009 s 1(2).

² Subs (3) amended by Fees and Duties (Amendment) Act 2009 s 1(2).

³ Subs (3A) inserted by Fees and Duties (Amendment) Act 2009 s 1(3).

⁴ ADO ss 1 to 9; Sch 1; Sch 2 amendments relating to Stamps Management Act 1936 and Registration of Deeds Act 1961; Sch 3 entries repealing Official Fees Act 1874, Public Offices Fees Act 1888, s 24 of Stamps Management Act 1936, Official Fees Act 1951, Sch 1 to Registration of Deeds Act 1961, entries 3 to 5, 8 of Sch 2 to Treasury Act 1985) 1/8/1990 (GC249/90) (In Sch 2 amendments relating to Companies Act 1931 and Companies Act 1982; Sch 3 entries repealing ss 284 and 296 and Sch 9 Companies Act 1931, ss 3 to 5 and 7 Companies Act 1961 and ss 19(2)-(3) and 22(1)(a) Companies Act 1974, entries 41 (part repeal) 125, 126 of Sch 2 to Treasury Act 1985) 1/5/1992 (GC147/92);

(In Sch 2 amendments relating to Firearms Act 1947; Sch 3 entry repealing reference to Firearms Act 1947 in Fees, Charges Etc. Enabling Act 1972.) 1/4/1993 (SD35/93).

⁵ The remaining entries for extant Acts as set out below are not in force.

⁶ The remaining entries as set out below are not in force.