

Treasure Bill 2015 & Code of Practice

Consultation Document

Issued By:

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Treasure Bill 2015 & Code of Practice Consultation

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Introduction

The existing legislation governing Treasure Trove is the Treasure Trove Act 1596

| TREASURE TROVE ACT 1586 | |
|-------------------------|---|
| | [Short title given by Pre-Revestment Written Laws (Ascertainment) Act 1978 sch.] [Ss 1 and 2 confirmed by Pre-Revestment Written Laws (Ascertainment) Act 1978 Sch.] |
| 1 | <p>Treasure Trove the Lord's</p> <p>By the Advise and Consent of the two Deemsters, as well upon Examination of the said Thomas Edwardson, as also upon good and deliberate Consideration, do say upon their Oathes in these Words; John Lucas and Thomas Samsbury, Deemsters of this Isle, with the Advise and Consent of xxiiij Keyes for tis present Cause assembled, to enact, and give for Law, that any Treasure whatsoever being found and secretly hidden under Ground, either within the House or without in the Fields, or in the Thatch of the House, or within any other covert Place, to the end to defraud the right Heyres, or for any other fraudulent Intent or Purpose, shall be the Lord's, as a Prerogative due unto his Lordship by the Lawes of this Isle.</p> |
| 2 | <p>Treasure hid for safety not go to Lord</p> <p>Nevertheless be it provided, that any Man, for the Safeguard of his Goods from the Enemy, or for Fear of any other Mischance, may, without Danger of this Law, lay up his Treasure in any such Place, making either his Child, or any other Friend, privy to the same; and that any such Child or Friend may lawfully receive such Treasure soe hidden, and deliver it to the right Owner, without any Impeachment to the Lord his Prerogative, provided that the Party thus claiming be able to provided that Party thus claiming be able to prove it by the Deposition of one sufficient witness at the least, though he be Brother, Sister, or any other Kinsman or Friend, not detected of any notorious Crimes. And whereas Thomas Edwardson hath confessed before Mr Capitaine, and others of my Lord his Concell, that he found the Sum of xxiiijl. and upwards in the Thatch of the house, and is not able to prove it is his proper Goodes by any sufficient Witness according to the Law in this Case provided, we find the said Sum to the Lord's by his Prerogative.</p> |

The absence of more modern legislation led to advice being received from the Attorney General's Chambers that, in the case of the Glenfaba Hoard of Viking Silver, in determining the reward, regard should be given to the Code of Practice made under the Treasure Act 1996 (of Parliament) as representing best practice, in the absence of any conflict between Manx law and the procedures in that Code.

Council of Ministers directed the Treasury and Manx National Heritage to bring forward new legislation to govern the payment of ex-gratia payments in respect of Treasure Trove.

Officers from the Treasury and Manx National Heritage produced a draft policy for the proposed new legislation and consultation was carried out to gain the views of various bodies and the general public.

The Treasure Bill 2015 has now been drafted, taking into account the various views expressed.

The Treasure Bill 2015 is set out from page 4 onwards.

Clause 16 of the Treasure Bill provides that the Treasury must make a code of practice relating to treasure, keep the code under review, revise it when appropriate. The Treasury is required to consider interested persons before making or revising the code.

A draft code of practice is set out from page 17 onwards.

The draft code of practice refers to the Treasure Act because the code will only be introduced once the Treasure Bill is enacted. If the Treasure Bill is amended, either as a result of the consultation or review by the House of Keys and Legislative Council, then the code may also require amendment to reflect the agreed changes.

The Consultation

The purpose of this consultation is to invite comments on the Treasure Bill 2015 and the draft code of practice.

The consultation will be of interest to members of the Manx Detectorists Society, landowners and occupiers, and tax payers in general.

A summary of the responses received will be posted on the Treasury website at <http://www.gov.im/treasury/consultations.gov>

Respondents must provide contact details with their submissions. Please note that the summary document will not contain sufficient information to permit identification of respondents, however, anonymous submissions will be disregarded.

Responses to the Consultation

Please submit responses to: Vicki Webster
Treasury Policy Division

Either by e-mail to: vicki.webster@gov.im

Or by mail to: Vicki Webster
The Treasury
Policy Division
Government Office
Bucks Road
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Consultees should submit their responses by **Friday 27th November 2015**.

Thank you for taking the time to review these documents.

Consultation Questions

Treasure Bill 2015

1) Do you agree with the wider and revised definition of Treasure Yes/No

If No please provide an alternative suggestion along with an explanation.

2) Do you agree with the procedure for reward payment/abatement? Yes/No

If No please give the reasons why you do not agree.

3) Do you agree with the provisions for acquisition of Treasure? Yes/No

If No please provide an alternative suggestion along with an explanation.

Please provide any further comments regarding the Treasure Bill 2015 which you wish to be taken into consideration.

Draft Code of Practice

Does the Code of Practice provide enough details on areas not fully covered by the Bill? Yes/No

If No please state what further information you would like the Code to contain.

Please add any further comments you may have on the Code of Practice



TREASURE BILL 2015

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TREASURE BILL 2015

A **BILL** to abolish treasure trove; to make fresh provision with respect to the determination of whether found objects are treasure; and for connected purposes.

BE IT ENACTED by the Queen's Most Excellent Majesty, by and with the advice and consent of the Council and Keys in Tynwald assembled, and by the authority of the same, as follows:—

PART 1 – INTRODUCTORY

1 Short title

The short title of this Act is the Treasure Act 2015.

2 Commencement

- (1) This Act (other than this section and section 1) comes into operation on such day or days as the Treasury by order appoints and different days may be appointed for different provisions and for different purposes.
- (2) An order under subsection (1) may make such consequential, incidental, transitional and saving provisions as the Treasury considers necessary or expedient.

3 Interpretation

P1996/24/3

- (1) In this Act —

“**coin**” includes any metal token which was, or can reasonably be assumed to have been, used or intended for use as or instead of money;

“**coroner**” has the same meaning as that contained in section 22(1) of the Coroners of Inquest Act 1987;

“**inquiry**” means an inquiry held under section 10;

“**precious metal**” means gold or silver;

“**treasure**” is to be construed in accordance with section 4; and

“**the Trust**” means the Manx Museum and National Trust.

- (2) When an object is found, it is part of the same find as another object if —
 - (a) they are found together;

- (b) the other object was found earlier in the same place where they had been left together;
 - (c) the other object was found earlier in a different place, but they had been left together and had become separated before being found.
- (3) If the circumstances in which objects are found can reasonably be taken to indicate that they were together at some time before being found, the objects are to be presumed to have been left together, unless shown not to have been.
- (4) An object which can reasonably be taken to be at least a particular age is to be presumed to be at least that age, unless shown not to be.

4 Meaning of “treasure”

P1996/24/1&2

- (1) Treasure is —
- (a) any object at least 300 years old when found which —
 - (i) is not a coin but has metallic content of which at least 10% by weight is precious metal;
 - (ii) when found, is one of at least 2 coins in the same find which are at least 300 years old and have that percentage of precious metal; or
 - (iii) when found, is one of at least 10 coins in the same find which are at least 300 years old;
 - (b) any object (other than a coin), any part of which is a base metal, which, when found is one of at least 2 base metal objects in the same find which are of prehistoric date;
 - (c) any object, (other than a coin) which is of prehistoric date, and any part of which is gold or silver;
 - (d) any object which would have been treasure trove if found before the commencement of section 6 (treasure to vest in the Treasury in trust for the Crown);
 - (e) any object which, when found, belongs to a class designated under subsection (2);
 - (f) any object which, when found, is part of the same find as —
 - (i) an object within paragraph (a), (b), (c), (d) or (e) found at the same time or earlier; or
 - (ii) an object found earlier which would be within paragraph (a), (b), (c) or (e) if it had been found at the same time.

- (2) The Treasury may by order designate as treasure any class of object which it considers to be of outstanding historical, archaeological or cultural importance.
- (3) Treasure does not include objects which —
 - (a) are unworked natural objects;
 - (b) are minerals as extracted from a natural deposit; or
 - (c) belong to a class designated under subsection (5).
- (4) An object is not treasure if it is wreck within the meaning of section 38(1) of the *Wreck and Salvage (Ships and Aircraft) Act 1979* (interpretation).
- (5) The Treasury may by order designate any class of object which (apart from the order) would be treasure.
- (6) In subsection (1) —

“base metal” means any metal other than gold or silver; and

“prehistoric date” means dating from the Iron Age or any earlier period.
- (7) An order under this section must not come into operation unless it is approved by Tynwald.

5 Power to amend the meaning of “treasure”

- (1) The Treasury may by order amend section 4.
- (2) Before making an order under subsection (1), the Treasury must consult such persons as it considers appropriate.
- (3) An order under subsection (1) must not come into operation unless it is approved by Tynwald.

PART 2 – FINDING OF TREASURE

6 Treasure to vest in the Treasury in trust for the Crown

P1996/24/4

- (1) Treasure that is found vests in the Treasury in trust for the Crown.
- (2) However, this is subject to any prior interests and rights —
 - (a) held when the treasure was left where it was found or, if the treasure was moved prior to being found, held when it was left for the first time;
 - (b) deriving from those mentioned in paragraph (a).
- (3) If the treasure would have been treasure trove if found before the commencement of this section, the Treasury does not have any interest in it or right over it except in accordance with this Act.

- (4) This section applies irrespective of —
- (a) the nature of the place where the treasure was found; and
 - (b) the circumstances in which it was left (including being lost or being left with no intention of recovery).

7 **Transfer, disposal and disclaimer**

P1996/24/6

- (1) Treasure vesting in the Treasury in trust for the Crown under section 6 may be transferred, or otherwise disposed of, in such way as it thinks fit.
- (2) The Treasury's title to any such treasure may be disclaimed at any time by a notice by the Treasury.
- (3) If the Treasury's title is disclaimed, the treasure is deemed not to have vested in the Treasury in trust for the Crown under this Act.

8 **Duty to notify the Trust**

P1996/24/8&8A

- (1) A person who —
- (a) finds an object which he or she believes or has reasonable grounds for believing is treasure; or
 - (b) acquires property in an object in relation to which notice has not already been given to the Trust and believes or has reasonable grounds for believing —
 - (i) that the object is treasure; and
 - (ii) that no such notification has been given,must notify the Trust before the end of the notice period.
- (2) The notice period is —
- (a) in relation to subsection (1)(a), 14 days beginning with —
 - (i) the day after the object is found;
 - (ii) if later, the day on which the person who found the object first believes or has reason to believe the object is treasure;or
 - (b) in relation to subsection (1)(b), 14 days beginning with —
 - (i) the day after the person acquires property in the object; or
 - (ii) if later, the day on which the person first believes or has reason to believe that the object is treasure and that notification is required to be given under subsection (1).
- (3) A person who fails to comply with subsection (1) is guilty of an offence and liable on summary conviction to custody for not more than 12 months, a fine not exceeding £5,000, or both.

- (4) In proceedings for an offence under this section, it is a defence for the defendant to show that he or she had, and has continued to have, a reasonable excuse for failing to notify the Trust.
- (5) In determining for the purposes of this section whether a person has acquired property in an object, section 6 (treasure to vest in the Treasury in trust for the Crown) is to be disregarded.
- (6) An object in respect of which notification has been given under subsection (1)(b), is to be presumed, in the absence of evidence to the contrary, to have been found after the commencement of section 6.
- (7) This section does not limit section 20 of the *Manx Museum and National Trust Act 1959* (reports of finding of archaeological objects).

9 Delivery of objects to the Trust after a notification has been made

- (1) A person who makes a notification in accordance with section 8(1) (duty to notify the Trust) must, if the Trust so requires, deliver (or arrange for the delivery of) the object to it in accordance with such directions, if any, as it may give.
- (2) When the Trust receives an object under subsection (1), it must –
 - (a) provide the person delivering it with a receipt for, and an image of, the object; and
 - (b) notify the Treasury and the coroner.

10 Inquiry

- (1) The coroner must hold an inquiry to determine whether an object is treasure –
 - (a) if he or she considers that the Trust has reasonable grounds for believing that a notification under section 8(1) (duty to notify the Trust) relates to an object which may be treasure;
 - (b) unless the Treasury's title has been disclaimed under section 7(2).
- (2) The coroner may appoint one or more assessors to assist in his or her deliberations.
- (3) The coroner may order any person to provide any document or information for the purposes of the inquiry and direct any person to give evidence at the inquiry, either orally or in writing.
- (4) An inquiry under this section must be held in public and the provisions of the Coroners of Inquest Act 1987 as they apply to inquests shall with any necessary modifications apply to such an inquiry.
- (5) An inquiry is to be held without a jury unless the coroner directs otherwise.

11 Notification requirements in relation to inquiry

P1996/24/9

- (1) Before holding an inquiry in relation to an object the coroner —
 - (a) must notify the Trust and the Treasury;
 - (b) must take reasonable steps to notify any person who —
 - (i) may have found the object;
 - (ii) may have acquired property in the object;
 - (iii) at the time the object was found, occupied land where the object was found or where the coroner believes it may have been found.
- (2) During the inquiry the coroner must take reasonable steps to notify any such person not already notified.
- (3) Before or during the inquiry, the coroner must take reasonable steps —
 - (a) to obtain from any person notified under subsections (1) or (2) the names and addresses of interested persons; and
 - (b) to notify any interested person whose name and address he or she obtains.
- (4) The coroner must take reasonable steps to give any interested person notified under this section an opportunity to examine witnesses at the inquiry.
- (5) In this section, “interested person” means a person who appears to the coroner to be likely to be concerned with the inquiry —
 - (a) as the finder of the object or otherwise involved in finding it;
 - (b) as having acquired property in the object;
 - (c) as the occupier, of the land where the object was found, at the time it was found;
 - (d) as having had an interest in that land at that time or since; or
 - (e) as having any other substantial interest in the matter.

12 Acquisition of treasure by the Trust or other museums

- (1) The Treasury must ask the Trust whether it wishes to acquire any treasure to which the Treasury has title and if so, the Trust may retain the object.
- (2) If the Trust does not wish to acquire the treasure for a museum under its control, the Treasury may then ask such other museums (wherever situated) as it thinks fit if they wish to acquire it.
- (3) If a museum wishes to acquire the treasure in accordance with subsection (2), the Trust must transfer it to the museum in accordance with directions given by the Treasury.

13 Custody of other objects

- (1) Subsection (2) applies if the Trust has custody of an object —
 - (a) in relation to which the Treasury has disclaimed its title under section 7(2);
 - (b) which the Trust does not have reasonable grounds for believing is treasure;
 - (c) in relation to which the coroner does not consider that the Trust has reasonable grounds for believing that a notification under section 8(1) (duty to notify the Trust) relates to an object which may be treasure;
 - (d) which, following an inquiry, is determined not to be treasure; or
 - (e) which the Trust or another museum does not wish to acquire by virtue of section 12.
- (2) If this subsection applies the Trust must take reasonable steps to inform each of the persons mentioned in subsection (3) that the object will be released to the person who made the notification in accordance with section 8(1) unless a person listed in subsection (3) delivers to the Trust written objection within 28 days from the date of the notification.
- (3) The persons are —
 - (a) the person who made the notification in accordance with section 8(1);
 - (b) any other person involved in finding the object;
 - (c) any person who may have acquired property in the object;
 - (d) the person who was the occupier, of the land where the object was found, at the time it was found; and
 - (e) any person with an interest in the land, or who had such an interest at the time the object was found.
- (4) If the Trust does not receive a written objection in accordance with subsection (2), it must release the object to the person who made the notification in accordance with section 8(1).
- (5) If the Trust receives a written objection in accordance with subsection (2), it must retain custody of the object until any dispute as to its legal title has been resolved.

14 Rewards

P1996/24/10

- (1) If treasure —
 - (a) has vested in the Treasury in trust for the Crown under section 6 (treasure to vest in the Treasury in trust for the Crown); and
 - (b) has been acquired by the Trust,

the Treasury must determine whether a reward is to be paid.

- (2) If the Treasury determines that a reward is to be paid, it must also determine, in whatever way it thinks fit –
 - (a) the treasure's market value;
 - (b) the amount of the reward;
 - (c) to whom the reward is to be payable; and
 - (d) if it is to be payable to more than one person, how much each is to receive.
- (3) The total reward must not exceed the treasure's market value.
- (4) The reward may be payable to –
 - (a) the finder of the treasure or any other person involved in finding it;
 - (b) a person who has legitimately acquired property in the treasure;
 - (c) the occupier of the land at the time of the find;
 - (d) any person who had an interest in the land at that time, or has had such an interest at any time since then.
- (5) Payment of the reward is not enforceable against a museum, the Trust or the Treasury.
- (6) If the Treasury determines that a reward is payable under this section it may withhold all or part of that reward in such circumstances as it thinks fit.
- (7) No reward is payable under this section if the treasure is found by a person whom the Treasury considers to be an archaeologist or a person engaged on an archaeological excavation or investigation.
- (8) In making a determination under this section, the Treasury must take into account the code of practice issued under section 16.

15 Rewards: treasure transferred to a museum outside the Island

- (1) This section applies when treasure is to be transferred to a museum outside the Island by virtue of section 12.
- (2) In a case to which this section applies, the Treasury must determine, before the transfer takes place, whether a reward is to be paid by the museum.
- (3) Section 14(2) to (8) applies for the purposes of this section.

16 Code of practice

P1996/24/11

- (1) The Treasury must –

- (a) prepare a code of practice relating to treasure;
 - (b) keep the code under review; and
 - (c) revise it when appropriate.
- (2) The code must, in particular, set out the principles and practice to be followed by the Treasury —
- (a) when considering to whom treasure should be offered;
 - (b) when making a determination under section 14 (rewards); and
 - (c) where the Treasury’s title to treasure is disclaimed under section 7(2).
- (3) The code may include guidance for —
- (a) those who search for or find treasure;
 - (b) the Trust; and
 - (c) museums and others who exercise functions in relation to treasure.
- (4) Before making the code or revising it, the Treasury must consult such persons appearing to it to be interested as it thinks appropriate.
- (5) Any code (including a revised code) must be laid before Tynwald as soon as practicable after it is made.
- (6) The Treasury must publish the code in whatever way it considers appropriate for bringing it to the attention of those interested.

PART 3 – TRANSITIONAL PROVISION, AMENDMENTS AND REPEALS

17 Transitional provision

Nothing in this Act affects any object found before this Act comes into operation and any such object is to be treated in accordance with the law previously in operation.

18 Amendment of the Manx Museum and National Trust Act 1959

- (1) The *Manx Museum and National Trust Act 1959* is amended as follows.
- (2) In the definition of “archaeological object” in section 2(1) (interpretation), for “treasure trove” substitute “treasure”.
- (3) In section 20 (reports of finding of archaeological objects) —
 - (a) for subsection (1) substitute —
 - (1) A person who finds an object which he or she believes or has reasonable grounds for believing is an archaeological object must

notify the Trust before the end of the notice period and permit the Trust to inspect, examine or photograph the object.

(1A) The notice period is 14 days beginning with —

- (a) the day after the object is found; or
- (b) if later, the day on which the person who found the object first believes or has reason to believe the object is an archaeological object.

(1B) The notification must include —

- (a) the name and address of the person who found the object;
- (b) the nature and character of the object;
- (c) details of the time and place at which, and the circumstances in which, the object was found; and
- (d) any other information requested by the Trust in relation to the object. ²²

(b) in subsection (2) —

- (i) for “summary conviction at the suit of the Trust to a fine not exceeding £1,000” substitute ²³summary conviction to custody for not more than 12 months, a fine not exceeding £5,000, or both ²⁴; and
- (ii) in paragraphs (c) and (d) omit “a member of the police or the officer of”.

19 Repeal of the Treasure Trove Act 1586

The *Treasure Trove Act 1586* is repealed.

20 Repeal of section 18 of the Coroners of Inquests Act 1987

Section 18 of the *Coroners of Inquests Act 1987* (treasure trove) and the cross-heading preceding it are repealed.

Explanatory Memorandum

1. This Bill is promoted by the Treasury.
2. *Clauses 1 to 3* deal with the short title of the resulting Act, its commencement and the interpretation of certain terms used in it.
3. *Clause 4* deals with the meaning of “treasure”. Treasure includes —
 - (a) any object at least 300 years old when found which —
 - (i) is not a coin but has metallic content (at least 10% of which is precious metal by weight);
 - (ii) when found, is one of at least 2 coins in the same find and which are at least 300 years old and have that percentage of precious metal; or
 - (iii) when found, is one of at least 10 coins in the same find which are at least 300 years old;
 - (b) any object (other than a coin), any part of which is a base metal, which is one of at least 2 base metal objects in the same find which are of prehistoric date;
 - (c) any object (other than a coin) which is of prehistoric date, and any part of which is gold or silver;
 - (d) any object which would have been treasure trove if found earlier;
 - (e) any object which, when found, belongs to a class designated by an order by the Treasury; and
 - (f) any object which, when found, is part of the same find as —
 - (i) an object within paragraph (a), (b), (c), (d) or (e) found at the same time or earlier; or
 - (ii) an object found earlier which would be within paragraph (a), (b), (c) or (e) if it had been found at the same time.

It also permits the Treasury by order to designate any class of object (which apart from the order would be treasure) as not being.

Orders under this provision are subject to Tynwald approval.

4. *Clause 5* enables the Treasury to amend section 4 (meaning of “treasure”) by order. Such an order is subject to Tynwald approval.
5. *Clause 6* deals with the circumstances in which treasure vests in the Treasury in trust for the Crown and *clause 7* enables the Treasury to transfer, dispose of or disclaim such treasure vesting in it.
6. *Clause 8* provides that a person who finds an object (or acquires property in an object in respect of which no notice has been given) which he or she believes or has reasonable grounds for believing is treasure, must notify the Manx Museum and National Trust (the “Trust”) before the end of the specified notice period. The clause provides that failure to notify the Trust in accordance with subsection (1) is an offence. *Clause 9* provides that a person who makes such a notification must, if the Trust so requires, deliver the object to it (or arrange for

its delivery) in accordance with any given directions. When the Trust receives an object it must provide a receipt for, and an image of, the object and notify the Treasury and the coroner.

7. *Clause 10* deals with the circumstances in which the coroner must hold an inquiry to determine whether an object is treasure and provides for some procedural matters.
8. *Clause 11* specifies who the coroner must notify before holding, and during, an inquiry in relation to an object.
9. *Clause 12* provides for the acquisition of treasure by the Trust or other museums.
10. *Clause 13* deals with the circumstances in which the Trust must take reasonable steps to inform certain persons that an object in its custody will be released to the person who made the notification about it unless one of the persons informed objects in writing within 28 days. If the Trust receives a written objection it must retain custody of the object until any dispute as to its legal title has been resolved.
11. *Clause 14* provides for the determination of rewards for treasure which has vested in the Treasury in trust for the Crown and has been acquired by the Trust. The total reward must not exceed the treasure's market value and may only be paid to certain persons. *Clause 15* applies when treasure is transferred to a museum outside the Island. In such cases, the Treasury must decide, before the transfer takes place, whether a reward is to be paid by the museum and clause 14(2) to (8) applies for the purposes of clause 15.
12. *Clause 16* provides that the Treasury must make a code of practice relating to treasure, keep that code under review and revise it when appropriate. Before making the code or revising it, the Treasury must consult interested persons. The code or any revision to it must be laid before Tynwald and the Treasury must publish the code in an appropriate manner.
13. *Clause 17* contains transitional arrangements. Nothing in the resulting Act is to affect any object found before it comes into operation. Any such object will be treated in accordance with the law previously in operation.
14. *Clause 18* makes amendments to the Manx Museum and National Trust Act 1959. A consequential amendment is made to the definition of "archaeological object" in section 2(1) of that Act (interpretation). Section 20 (reports of finding of archaeological objects) is amended so as to tidy that provision up and remove references to the option of reporting the finding of an archaeological object to a member of the police. The penalty is also amended so as to accord with the level of the penalty in clause 8(3) of the Bill.
15. *Clause 19* repeals the Treasure Trove Act 1586 and *clause 20* repeals section 18 of the Coroners of Inquests Act 1987.
16. [In the opinion of the member moving the Bill its provisions are compatible with the Convention rights within the meaning of the Human Rights Act 2001].

**The Treasure Act (Isle of Man)
Code of Practice
Isle of Man**

The Treasure Act (IOM) Code of Practice

Introduction

Notes: This Code has effect in the Isle of Man only.

When the abbreviation 'MMNT' is used in this document it is intended to refer to the Manx Museum and National Trust, also known as Manx National Heritage.

References to 'Treasury' are to the Treasury Department of the Isle of Man Government.

If finders or others need further advice about any matters relating to the Treasure Act (Isle of Man) or this Code, then they are recommended to contact the Treasury Department or MMNT. Addresses and telephone numbers are given in Appendix 3.

In many places this Code gives examples of what may or may not constitute treasure and provides advice as to how the Coroner of Inquests ("the coroner") may approach an inquiry. It is intended to provide guidance for all those concerned with treasure. It is emphasised, however, that questions of whether or not any object constitutes treasure and how a coroner should conduct an inquiry into treasure are for the coroner to decide, based on the facts and circumstances of each case. Nothing in this Code obviates the need for a finder independently to consider whether something he has found might constitute treasure and where there is any doubt the find should be declared. Finders are reminded that all archaeological objects are required to be reported under the Manx Museum and National Trust Act 1959 (see below, paragraph 3).

The Code is divided into the following sections:

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A. Summary

1. The Treasure Act (IOM) ('the Act') replaces the common law of treasure trove in the Isle of Man. Under the law of treasure trove, there was a requirement that finds of objects made of gold or silver were reported to the Government Secretary or the police. Before an object could be declared treasure trove and be the property of the Crown it had to pass three tests: it had to be made substantially of gold or silver, it had to have been deliberately hidden with the intention of recovery, and its owner or his heirs had to be unknown. In practice, the Manx Museum and National Trust (MMNT) had the opportunity to acquire finds of treasure trove, taking precedence over the British Museum in the 1970s. If MMNT chose to acquire the find, the lawful finder normally received the full market value (assessed by independent valuation); if not, the object was returned, normally to the finder. The Act (see Appendix 1) removes the need to establish that objects were hidden with the intention of being recovered, except in a very few cases (see paragraph 9); it sets out the precious metal content required for a find to qualify as treasure; and it extends the definition of treasure to include certain items of prehistoric base metal and other objects found in archaeological association with finds of treasure. The Act confirms that treasure vests in the Crown, subject to prior interests and rights. It simplifies the task of the coroner in determining whether or not a find is treasure and it includes a new offence of non-declaration of treasure. Lastly, it states that occupiers and landowners will have the right to be informed of finds of treasure from their land and that they will be eligible for rewards.

The Code of Practice: the provisions of the Act

2. Many of the principles formerly followed in the administration of treasure trove are retained under the Act, although in a modified form. Section 16 of the Act requires the Treasury to prepare a Code of Practice relating to treasure, to keep it under review and to revise it when appropriate (see paragraph 77). The Code sets out the guidelines to be followed by the Treasury when considering whether or not treasure should be offered to a museum or to the finder or to any other person, when determining a reward and when deciding whether to disclaim the Crown's title to treasure. The Code also provides guidance for finders, MMNT, the coroner and others who are concerned with treasure. Before revising the Code, the Treasury must consult such interested parties as appear to be appropriate and any revision of the Code will not come into force until it has been approved by a resolution of each tier of Tynwald. The Treasury is required to publish the Code in such a way as will bring it to the attention of all interested parties. This Code has effect in the Isle of Man and was first issued in *2015*.

3. The Act is intended to provide a mechanism to allow the public acquisition of finds that come within its scope, but it is not primarily intended to deal with the recording of all archaeological finds. All archaeological finds, if properly recorded, can potentially give important information about the past. Under the Manx Museum and National Trust Act 1959 (see Appendix 2), all finders of archaeological objects of any material and any quantity are required to report their discovery to the MMNT and allow a record to be made of their finds.

B. Commencement of the Act

4. The Act (see Appendix 1) commenced on (*date to be inserted*). The provisions of the Act only apply to objects found after (*date to be inserted*); the burden of proof in seeking to show that an offence has been committed under section 8 of the Act because an object of treasure that has not been reported was found after the commencement of the Act or the Order will rest with the prosecution.

C. Definition of treasure

I. The definition in the Treasure Act (IOM)

5. The Treasure Act (IOM) provides that the following categories of object are treasure under section 4 of the Act (see Appendix 1):

(i) Objects other than coins [section 4(1)(a)(i) and section 4(b, c, e)]

6. Any object other than a coin provided that at least 10 per cent by weight of metal is precious metal (that is, gold or silver) and that it is at least 300 years old when found. In the case of metallic objects, other than coins, of prehistoric date containing less than 10 per cent of precious metal by weight of metal (they may be entirely composed of base metal, for example) there must be at least two such metallic objects from the 'same find': (see paragraphs 12, 14 and 16). Also an object, other than a coin, of prehistoric date is treasure if any part of it is precious metal (see paragraph 13). However, where an object is made up of distinct components, only one of which is precious metal (for example, a gold binding on an amber object), the components will normally be treated as individual, associated objects. Objects, other than objects of prehistoric date, plated in gold or silver will not normally be treasure (unless they are found in association with objects that are treasure).

(ii) Coins [section 4(1)(a)(ii) and (iii)]

7. All coins that contain at least 10 per cent of gold or silver by weight of metal and that come from the same find, provided a find consists of at least two coins with a gold or silver content of at least 10 per cent. The coins must be at least 300 years old at the time of discovery. In the case of finds consisting of coins that contain less than 10 per cent of gold or silver there must be at least ten such coins; they will also need to be at least 300 years old. It is important to stress that only under certain circumstances are groups of coins likely to be regarded as coming from the 'same find': see paragraphs 14-16. Single coins will not be treasure, unless they are found in association with objects that are treasure, or unless there is exceptionally strong evidence that they were buried with the intention of recovery (see paragraph 9 for example, a single coin found in plough soil without any sign of a container would not provide such evidence). Section 3(1) defines the term 'coin' as including any metal token that was, or can reasonably be assumed to have been, used or intended for use as or instead of money.

8. Jettons or reckoning counters are excluded from this definition.

(iii) Objects found in association with objects that are treasure [section 4(1)(f)]

9. Any object, of whatever composition, that is found in the same place as, or that had previously been together with, another object that is treasure. The object may have been found at the same time as, or later than, the item of treasure (see paragraphs 14-16).

(iv) Objects that would have been treasure trove [section 4(1)(d)]

10. Any object that would previously have been treasure trove, but does not fall within the specific categories given above. Only objects that are less than 300 years old, that are made substantially of gold or silver, that have been deliberately hidden with the intention of recovery and whose owners or heirs are unknown will come into this category. In practice such finds are rare and the only such discoveries that have been made within recent years have been hoards of gold and silver coins of the eighteenth, nineteenth or twentieth centuries. Single coins found on their own will not qualify under this provision unless there is exceptionally strong evidence to show that they were buried with the intention of recovery: for example, a single coin found in plough soil without any sign of a container would not provide such evidence. Therefore gold and silver objects that are clearly less than 300 years old will not be treasure unless the finder has reason to believe that they may have been deliberately hidden with the intention of recovery. In addition, under the terms of section 4 of the Act, Treasury has the power to designate as treasure classes of object which in Treasury's opinion are of outstanding historical, archaeological or cultural importance.

II. Explanatory notes

(i) Scope of the Act and the Order

11. The Act applies to objects found anywhere in the Isle of Man, including in or on land, in buildings (whether currently occupied or ruined), in rivers, lakes and reservoirs and on the foreshore (that is the area between mean high water and mean low water on beaches and tidal river banks), provided that the object does not come from a wreck (on which, see paragraph 17). However, if the original owner or his heirs can show that the object belongs to them, then their claim will be superior to that of the Crown.

(ii) Prehistoric objects

12. The definition of treasure includes prehistoric base-metal assemblages. These are groups (defined as one of at least two) of base-metal objects, other than coins, of prehistoric date, i.e. up to, and including, the Iron Age, from the same find. In this case, the 'same find' means closed groups of objects including scatters of contemporary metal types which may reasonably be interpreted as having originally been in a closed group. The most compelling criteria when judging a 'closed group' are (i) that there are known precedents for the close association of the given artefact types, and (ii) that follow-up excavation or

investigation locates the original context (see also paragraph 14). If in any doubt, finders are advised to seek expert advice.

13. The definition of treasure also includes objects, other than coins, of prehistoric date, i.e. up to, and including, the Iron Age, any part of which is precious metal, regardless of the percentage of precious metal by weight of metal. This is likely to apply to relatively few finds which, in the main, are expected to fall into the discrete category of gold-covered objects whose surface is gold over a base-metal core. The chief intention is to obviate the need for invasive and possibly harmful scientific analysis which might be necessary in order to establish the percentage of precious metal. In practice it is not expected that single prehistoric base-metal objects in which the precious-metal component is only a trace element would be claimed as treasure. Finders are reminded that under the Manx Museum and National Trust Act 1959 they are required to report all objects they believe, or have reasonable grounds for believing, to be archaeological objects and/or treasure. If in any doubt finders are advised to seek expert advice.

(iv) Associated objects

14. The Act states that an object is part of the 'same find' as another object if it is found in the same place as, or had previously been left together with, the other object (section (3) and (4) of the Act: see Appendix 1). It will be for the coroner to establish these facts and circumstances will vary from case to case. The coroner may seek advice from the finder and also from an archaeologist or museum curator, as to whether objects reported as treasure should be considered as coming from the 'same find'. In deciding whether to report dispersed objects, finders are strongly urged to seek expert opinion and, if in any doubt as to the status of objects, to report them. In general, the definition of the 'same place' should be taken to mean a place of deposition where the contents of a hoard, purse or votive deposit (see paragraph 15) or a group of qualifying finds is either found in physical association or, if dispersed, may reasonably be supposed to have once been in physical association. Dispersal might, for example, occur through agricultural activity or construction work, through the burrowing of animals, or through other agencies. The current and previous use of the land where the find has been made will often be a determining factor. Association applies to a discrete group of objects but not to a whole site assemblage which comprises more than one discrete group. Thus, for example, the discovery of a silver brooch in a Viking grave could make the other non-precious-metal objects in that grave treasure. If the grave were part of a larger cemetery it would not of itself mean that all the other non-precious-metal objects in the cemetery were treasure, but this is without prejudice to the finder's eligibility for a reward in respect of later finds after reporting an original find, as explained in paragraph 28. However, if there is any doubt as to whether an object is part of the same find as another object it will be for the coroner to decide.

15. So far as concerns finds consisting exclusively of coins, again any decision will be for the coroner, but only the following three categories will usually be considered treasure: (a) hoards, which have been deliberately hidden; (b) groups such as the contents of purses,

which may have been dropped or lost and (c) votive or ritual deposits. In the case of votive deposits, the 'same place' (see paragraph 14) may include deposition in a well or sacred spring, or within a similar location judged to be of ritual purpose. (All groups of fewer than ten base metal coins found on their own are excluded.) Assemblages of coins that may reasonably be interpreted as individual losses accumulated over a period of time and that were in all probability never deposited in physical association (for example those found on settlement sites or on fair sites) should not normally be considered treasure. Most hoards and purses are not associated with settlement or fair sites, although they may be.

16. A number of objects found over a period of time may qualify as treasure, including those that would not have been treasure but for an earlier find of treasure. The find may consist of different classes of objects and it will not need to have been found at the same time or by the same person. The duty to report such finds will rest with the finder who will have a legal duty to report a find if he believes or has reasonable grounds for believing it to be treasure (see paragraph 33). MMNT may have information concerning similar finds made in the same area in the past which may be relevant in determining whether the new find may be treasure (see paragraph 35).

(v) Objects found on the foreshore [section (3)]

17. The Act applies to objects found on the foreshore (that is the area between mean high water and mean low water including along tidal rivers) and such finds will be eligible for consideration as treasure unless there is evidence that they have come from a wreck (see also paragraphs 12 and 25). If an object was originally deposited on land it may be treasure, provided that it qualifies under the definition of treasure set out in the Act (see paragraphs 5-10); if it has come from a wreck then it may be subject to the salvage régime that applies to wreck under the IOM Wreck and Salvage (Ships and Aircraft) Act 1979. The IOM Receiver of Wreck must legally be notified of all property recovered following the loss of a vessel; and the salvor is entitled to a reward related to the value of the object either from the owner, if he can be identified or, failing that, from the Crown. The existing provisions of salvage law in relation to wreck are not affected by the Treasure Act.

D. Ownership of Treasure

18. Section 6 of the Act provides that treasure (as defined in section 4 of the Act) vests in the Crown but the rights of original owners or their heirs, where known, are fully protected. The Act confirms that the Crown will enjoy the same rights over treasure as they did in respect of treasure trove. Objects that qualify as treasure under section 4 of the Act will be treasure irrespective of the circumstances in which they came to be in the place where they were found and, in particular, irrespective of whether they were lost, buried in a grave or abandoned.

E. Guidance for finders and others concerned with treasure

I. The requirements of the Act: the duty to report finds (section 8)

19. Section 8 of the Act states that a person who finds an object which he believes or has reasonable grounds for believing is treasure must notify the MMNT before the end of the notice period, which is 14 days beginning with the day after the find. Paragraphs 33-35 provide guidance on how finds should be reported and a list of addresses and telephone numbers is given in Appendix 2. If a finder discovers an object that he does not immediately believe to be treasure but learns subsequently that it may be treasure, for example, after cleaning it (see paragraph 39 and Appendix 4 for advice on the care of finds), or examining it more closely at a later date, or after describing or showing it to others, or after reading the appropriate literature, then he should report it within 14 days of realising that it may be treasure.

20. It is a criminal offence, punishable by custody for not more than 12 months, a fine not exceeding £5000, or both, not to report a find of treasure to the MMNT. It is, however, a valid defence to a prosecution for non-declaration of treasure if the defendant can show that he had a 'reasonable excuse' for failing to notify the MMNT. The court will take account of the circumstances of the individual concerned when deciding whether a finder has 'reasonable grounds' for believing an object not to be treasure or a 'reasonable excuse' for not reporting treasure. For example, in considering a case, a court may take into account whether the finder could have been expected to know that his find was treasure. Where it is alleged that a criminal offence has been committed under the provisions of the Act, it will always be for the prosecution to prove their case beyond reasonable doubt.

21. If finders are in any doubt as to whether any of the objects they have found are treasure they are strongly advised to report them. Finders are in any case reminded to report all archaeological objects under the Manx Museum and National Trust Act 1959 (see above, paragraph 3 and Appendix 2). The duty to report lies with the individual who made the find and this duty to report applies to everyone, including archaeologists. However, in the case of a licensed archaeological excavation or investigation, it may be convenient for one member of the excavation team to take the responsibility for ensuring that the MMNT is informed about all finds of potential treasure made during the course of the excavation or investigation. A finder who authorises a third party to report the find on his behalf, is reminded that the duty to ensure that this has been done remains with the finder. Any person, other than the finder, who comes into the possession of an object he believes to be treasure, but which he believes has not been reported, should report it promptly to the MMNT. This also applies to anyone participating in metal detecting rallies; if the rally organiser or some other third party offers to make the report to the MMNT on his behalf, it remains the duty of the finder to ensure that this has been done (see also paragraph 22). Anyone in possession of unreported treasure, whether he is the finder or not, may be committing an offence under the Theft Act 1981 by remaining in possession of such a find.

If in doubt as to whether the suspected treasure has been reported, the MMNT should be consulted (see Appendix 3).

22. As regards finds of potential treasure made at detecting rallies, if a person finds an object that qualifies as treasure on its own, then that person has a duty to report the object. If, however, it seems that, for example, a dispersed hoard of coins has been discovered and that several individuals have discovered coins from the hoard, the individual finders have a duty to report their finds and the rally organiser or the finds recorder should tell them that this is the case. All organisers of metal detecting rallies should ensure that all participants in the rally are aware of their obligations under the Treasure Act (IOM) and the Manx Museum and National Trust Act.

II. Guidance

(i) Searching for artefacts

23. The Act is not intended in any way to restrict the activities of responsible, law-abiding detectorists.

24. The Government strongly recommends metal detectorists to join a recognised metal detecting club or organisation in order to take advantage of the wider knowledge of a group and so that they can most effectively be informed about the Treasure Act (IOM) and Code of Practice and the Manx Museum and National Trust Act 1959 for the recording of all archaeological objects. Special steps are taken to draw the provisions of the Act and this Code to the attention of those metal detectorists who choose not to join a metal detecting organisation.

25. It is important to stress that all those intending to search for objects or to undertake archaeological excavations or investigations that may lead to the discovery of such objects must obtain the necessary permissions. Even in the case of publicly-owned land, it cannot be assumed that detectorists will automatically have the right to search there. For example, MMNT has specific policies restricting the use of metal detectors on their land and finders should always satisfy themselves that they have appropriate written permission and/or licences before searching on any MMNT land. As regards finds made on the foreshore (that is the area between mean high water and mean low water) finders should be aware that the status of foreshore land is the same as that of other land; some beaches are leased by local authorities, some remain in the ownership of the Department of Infrastructure and permission should be sought prior to metal detecting.

26. If there is evidence that the finder has been trespassing or that he has made his find in a 'protected area' without the written consent of MMNT, or has been searching on MMNT land without relevant permission, he may expect to receive no reward at all or an abated reward, in accordance with the principles laid down in paragraph 68 and, further, he may be liable to prosecution under the Manx Museum and National Trust Act 1959.

27. Anyone who intends to search for artefacts is strongly recommended, when seeking permission to search, to make an agreement (preferably in writing) with the occupier and the landowner (if different) as to how any reward should be divided between them (see also paragraph 61).

28. If searching on agricultural land, metal detectorists should recover items from the plough-soil only. They may be committing an offence if they disturb items from below the plough soil. If they detect something large (for example, in a container), unusual or below the plough-soil they must obtain appropriate archaeological help. Finds may be associated with features that are not immediately visible, such as a pit or building. If individual objects are removed from these positions without archaeological supervision the chance to understand and date the feature may be lost. Similarly, archaeological involvement at this stage may help to discover why the object was put there in the first place. It may also be in a finder's interests to obtain appropriate archaeological help in excavating unusual or fragile finds. If, while removing an object from the ground, a finder were, deliberately or recklessly, to cause significant damage either to the actual object or to a surrounding monument or to the archaeological deposits making up the contexts which may explain the circumstances in which the object became buried or concealed, then (aside from any civil or criminal liability on the finder's part) the infliction of such damage will be reflected in any ex gratia reward that may be payable in respect of the find [see paragraph 68 (viii)]. If a finder does not remove the whole of a find from the ground but reports it, thus affording the opportunity for the archaeological excavation of the remainder of the find, the original finder will normally be eligible for a reward for the whole find and not just that part which he himself had removed from the ground, although the Treasury will need to examine the individual circumstances of each case (see paragraph 67).

29. Under section 21A of the Manx Museum and National Trust Act 1959 it is a specific offence to use a metal detector in a protected area without written consent of MMNT. A 'protected area' is defined by the 1959 Act as (a) the site of an ancient monument or of any monument under the ownership or the guardianship of MMNT (b) any monument situated in an area which MMNT has by order designated as an area of archaeological importance. It is also an offence under the 1959 Act for any object of archaeological or historical importance discovered by the use of a metal detector in a protected area to be removed without written consent from MMNT.

30. Finders are also recommended to note information such as where the find was made, how deep the find was, whether the find-spot is on ploughed land or under grass and anything else they have found or noticed in the ground (such as metal objects, pottery fragments or building rubble) in the surrounding area at the time of the discovery or previously. Keeping a visual record would also be useful.

31. It is recognised that there will be occasions when the reporting of finds by detectorists from unlisted sites will lead to an archaeological investigation of the site, with the

landowner's and/or the occupier's permission, and that very occasionally such investigations may lead to the discovery of significant archaeological remains, so that it may be desirable to suspend further independent or group metal detecting on that site for a fixed period of time. Where this happens, archaeologists should ensure that the detectorist who originally reported the find is kept fully informed, by explaining to him what subsequent archaeological action will be taken, by sharing with him the new understanding that results from the find and by giving the original finder due acknowledgement for his discovery in any subsequent publication of the find.

32. Archaeologists should give the finder the opportunity to be actively involved in any future archaeological investigation of the site where the find was made, wherever practicable. The finder should be given full acknowledgement for his discovery in any publication of the find.

(ii) Reporting finds of treasure

33. The Treasure Act (IOM) is designed to make it as easy as possible for finders to fulfil their legal obligations under the Act. Finders are required to report their finds to the MMNT. Such a report may be made in person, by letter, by fax or telephone, or by email (where a person other than the finder is making the report see paragraph 21). The MMNT will give or send the finder a written acknowledgement that he has reported the find. Finders are reminded that, until the find is deposited, they have a common law duty of care as bailees of the find and have further obligations in private law not to dispose of the object(s) and not to delegate responsibility for its care to another person, other than the local reporting centre, except as directed by the coroner. In any case of reluctance to deposit as directed, MMNT may seek to obtain a witness summons from the court directed to the witness (the finder) to bring the find to court.

34. MMNT will give the finder a receipt on delivery of the find. This receipt should specify the following:

- (a) details of institution receiving find with contact name, telephone number and email address of institution;
- (b) name, address, telephone number and email address of finder(s);
- (c) name, address, telephone number and email address of occupier of the land where find was made
- (d) name, address, telephone number and email address of owner of the land where find was made (if known);
- (e) date when the object(s) was found
- (f) circumstances of the find
- (g) a note of exactly where the object(s) was found: a precise location will be needed, to the equivalent of at least an eight-figure grid reference wherever possible.
- (h) brief description of the object(s) together with a note of its condition. (In some cases it may be best if the body receiving the find were to do this by means of a photograph)

(i) name, telephone number and email address of officer in MMNT from whom information can be obtained about the progress of the find

35. Informing MMNT ensures that the location and context of each find of potential treasure, where appropriate, can be immediately inspected, accurately pinpointed and recorded and that the recovery process does not cause damage or loss to the preservation or understanding of the national heritage (see also paragraph 28). MMNT holds the IOM Historic Environment Record (IOMHER) which may contain information concerning similar finds made in the same area in the past which may be relevant in determining whether the new find may be treasure (see paragraph 16). The MMNT will take great care when releasing information about the location of find-spots.

36. The MMNT will be able to provide an opinion as to whether an object that a finder believes may be treasure is likely to be treasure. MMNT will be able to return those objects that, in their opinion, are clearly not treasure, either in their own right or by association, to the person who has reported them, with the permission of the coroner. MMNT will then give their opinion on the objects to the coroner and, where their opinion is that the object is not treasure, it will not normally be necessary to hold an inquiry. Alternatively, such objects may be disclaimed (see paragraph 40). MMNT will be able to provide advice.

37. If an object that may be treasure is shown to a person other than the MMNT, such as a dealer, then that person should remind the finder of his legal duty to report the object to the MMNT. However, the obligation under the Act to report finds rests with the finder alone. Dealers should abide by the codes of their professional organisations [in particular the British Art Market Federation, the Antiquities Dealers Association, the British Association of Antique Dealers, the British Numismatic Trade Association, LAPADA (the Association of Art and Antique Dealers) and the Society of Fine Art Auctioneers] and they should bear in mind that if they acquire, whether knowingly or unknowingly, an object that is treasure or that turns out to be treasure and that has not been disclaimed or returned, they have no title to it. Furthermore, they may have committed an offence under the Theft Act 1981 if they possess unreported treasure. If in doubt as to whether or not suspected treasure has been reported, they should consult MMNT. The Government appreciates the need to make information about finds that have been disclaimed or returned easily available in order that dealers may avoid unwittingly purchasing undeclared objects. When they sell objects that have either been reported as potential treasure and disclaimed or which have been declared to be treasure at a coroner's inquiry and returned because no museum acquired them, dealers and auction houses are urged to include a note to this effect whenever the object is described in an auction catalogue or sales list. In paragraph 43 it is recommended that the relevant documentation should be kept with the object. In any case, a provenance normally enhances the value of such an object.

38. In order to preserve the integrity of the site of the find for possible further archaeological investigation and to deter trespassers, it will not be necessary for the coroner or other authorities to report publicly the precise location of the find during an inquiry. As a

general guideline, the civil parish or else a four-figure national grid reference (one square kilometre) will be sufficient in most cases, although in particularly sensitive cases a more general description of the location may be appropriate. The landowner's views will also be taken into account in this matter. However, the finder should report the precise find-spot of his find to the MMNT (wherever possible to the equivalent of at least an eight-figure national grid reference) and failure to do so may be taken into account when determining any reward for which the finder may be eligible [see paragraph 73].

(iii) Advice on the care of finds

39. Some materials, when removed from the ground, can be identified without cleaning; examples are pure gold or silver-gold alloys. If an object has changed in appearance as a result of having been buried in the ground, it may still be possible to identify the material from a visual examination or from comparison with other similar objects. Further information on how to identify altered materials without cleaning is given in Section 2 of Appendix 4. Soil and corrosion concretions around objects may contain important evidence about how the object was made or used and about the environment at the time of deposition. Corrosion and soil concretions should be left undisturbed and the professional advice of an experienced archaeological conservator should be sought. Inappropriate cleaning can reduce the value (both archaeological and commercial) of finds and may alter or destroy all or part of an object, which may constitute an offence under Section 22 of the Manx Museum and National Trust Act 1959 (Prohibition of injury, etc, to archaeological objects). Where cleaning occurs, the finder gains nothing by way of an increased commercial value as reflected in the reward and may risk a reduction of the reward by virtue of the cleaning [see paragraph 68(viii)]. Further information on the care of finds and sources of advice are given in Appendix 4. See also paragraph 47.

F. Treasury's power to disclaim objects

40. Under Section 7(2) of the Act Treasury has the power to disclaim objects that have been submitted as potential treasure.

41. The normal procedure will be as follows. All finds of potential treasure must be reported to the MMNT. If the MMNT (or other national museum) do not wish to acquire the object(s), then the MMNT will advise the Treasury that the Crown's interest in the find should be disclaimed. If the Treasury accepts this advice and disclaims the object(s), the MMNT will inform the coroner and the finder. The coroner will not then need to proceed with an inquiry and MMNT will take the steps set out in paragraph 42. Only a complete find (for example, a complete coin hoard) may be disclaimed in this way; if MMNT (or other national museum) wishes to acquire any objects from a find, then the whole find will need to be considered at a treasure inquiry.

42. Any objects disclaimed in this way will be treated as though they had never been treasure and will be returned by the MMNT. The MMNT will give notification to the occupier

and the landowner (if different) that it intends to return them to the finder not less than 28 days after the date of the notification unless it receives an objection from either of them. If no objection is received the MMNT will return the find. If the MMNT receives an objection, the find will be retained by the MMNT, pending the resolution of the dispute between the parties. The MMNT does not have the power to make a legal determination as to title as between the occupier, the landowner and the finder, and this question will, if necessary, need to be resolved in the courts.

43. It is recommended that a record of the coroner's findings and documentation relating to the disposal of the object should be kept with it. The person to whom objects have been returned in this way will, in the absence of a direct legal claim, be free to dispose of them as he wishes. However, all such objects are subject to sections 21 and 22 of the Manx Museum and National Trust Act 1959 (Restriction of export of archaeological objects and Prohibition of injury etc., to archaeological objects)

44. The procedure outlined in paragraphs 41-43 may also be followed in the case of objects such as those from archaeological excavations (where no reward is payable to the finder) provided that this is done in accordance with a pre-existing agreement between the parties concerned and provided that Treasury is satisfied with the arrangements for their disposal. Such finds should also be reported to the MMNT in the normal way and the coroner should be informed of the outcome. (See also paragraph 70.)

G. Procedure when a find has been reported to the coroner; treasure inquiries

45. The coroner will hold an inquiry on any find that has been reported to him where MMNT has reasonable grounds for believing the object to be treasure, except where the find has been disclaimed by Treasury. On the other hand, it is expected that all those finds that MMNT (or other national museum) does not wish to acquire will already have been disclaimed under the procedure laid down in paragraph 41, so it will effectively only be necessary to hold inquiries on those finds that a museum wishes to acquire. A report on the find will be prepared for the coroner by MMNT. The coroner is required by the Act to inform MMNT if he intends to hold an inquiry. In addition, MMNT (or other national museum) will be able to provide specialist conservation and analytical facilities.

46. MMNT will give the coroner a written report giving brief details of the objects together with an assessment as to whether they fall within the definition of treasure and, if so, on what grounds. Reports should be completed according to the original report to the coroner, being careful to adhere to any numbering or other identification system already allocated. They should report within three months or within a period of time that will allow the target times set down in paragraph 75 to be met. However, in exceptional cases, e.g. large hoards of coins, it may be necessary to exceed this period. The report will not contain a valuation of the objects. This report will normally be made available to the finder and the landowner/occupier by MMNT.

47. In the case of objects other than coins, it may be necessary to obtain a scientific analysis, wherever possible without sampling, of one or more objects from the find in order to determine whether they fall within the definition of treasure under the Act. It will not normally be necessary to obtain an analysis of the metal content of coins. In some cases it may also be necessary to clean the objects so that they can be identified (see Appendix 4, section 6).

48. The coroner has the duty of notifying the finder, the occupier and the owner of the land where the find was made of the place and date when he intends to hold an inquiry. He must also inform MMNT. The finder, occupier and landowner will be given an opportunity to examine witnesses at the inquiry and may, be legally represented at the inquiry. Since it may not always be straightforward for the coroner to discover the identity of the landowner, the Act allows the coroner to ask the finder or the occupier who the landowner is and the coroner will then take reasonable steps to ensure that he is informed.

49. The inquiry will be held without a jury unless the coroner, at his discretion, decides otherwise. In some cases the Crown and/or MMNT may wish to be represented at the inquiry. However, at the coroner's discretion, where all properly interested persons have indicated that they do not oppose the inquiry may proceed by reading aloud written evidence such as witness statements. The recommendation in paragraph 38 about the desirability of keeping find-spots confidential applies. Neither the precise location of find-spots nor details (e.g. addresses and telephone numbers) of the finder, occupier or landowner, should be made public at the inquiry.

50. If an object is found not to be treasure as a result of an inquiry, then it will be returned by MMNT according to the principles set out in paragraph 42 on the return of objects that have been disclaimed. The recommendation in paragraph 43 that relevant documentation be kept with the object and the conditions regarding the export of such objects also apply.

51. If a find is declared treasure the coroner will inform MMNT, the finder, landowner and occupier. If MMNT is advised that a museum may wish to acquire either the whole find or an object from it, MMNT will arrange for valuation by the appropriately qualified independent valuation body. The coroner should keep records of treasure inquiries in a standard format.

52. The decision of the inquiry will be subject to the jurisdiction of the courts by way of petition of dolence.

53. The MMNT will take reasonable steps to ensure its safe custody and, in the event of an object being lost or damaged, except by the negligence of the party concerned, Treasury may make an *ex gratia* payment to the person or persons to whom a reward would have been paid under the guidelines contained in paragraphs 58-74 of this code, subject to a lower limit of £100.

H. Acquisition of treasure

54. The current practice is that objects that are declared treasure are offered in the first instance by Treasury to MMNT and that if MMNT does not wish to acquire the objects it offers them to other museums. The following procedures and principles will be followed by MMNT in dealing with finds of treasure:

- (1) Finds of national importance should be kept intact and will normally be acquired by MMNT.
- (2) In the case of other finds not of national importance there may also be good reasons both academically and archaeologically for keeping them intact. If MMNT wishes to acquire such a find intact, then it will have the opportunity to do so; if MMNT does not wish to acquire the find intact it may be offered to another accredited museum with a relevant interest in the objects contained in the find.
- (3) If no museum wishes to acquire the find intact, then one or more accredited museums may wish to select some of the objects from the find for their collections by mutual agreement. Those objects that are not required by museums will be returned by the coroner according to the principles laid down in paragraph 42. The documentation relating to the whole find will be copied to each museum that acquires objects from the find.
- (4) There is a presumption that objects of treasure found during the course of archaeological excavations or investigations will be kept with the rest of the archaeological archive.
- (5) If finders and anyone else with an interest in the find wish to waive their right to a reward, their wishes will be taken into account.
- (6) The references to 'accredited' museums above are to museums with accreditation from the relevant national body.
- (7) Any museum that acquires treasure may only dispose of it in accordance with the accreditation guidelines of the relevant national body and in accordance with any conditions on disposal imposed by any grant-awarding bodies which may have assisted in the acquisition of the object.

I. Valuation of treasure

55. Treasury will seek the advice of appropriately qualified independent bodies to provide independent scrutiny of valuations of finds of treasure.

56. The Government recognises that it is important not just that the valuations agreed by the appropriately qualified independent bodies should be fair but that they should be seen to be fair. Objects will not be valued prior to inquiry nor will a minimum valuation threshold be

adopted. The valuation will be as at the time of finding of the object and in the condition in which it was found (see also paragraph 39). It is expected that the appropriately qualified independent bodies will be aware of the potential value of the object in its conserved state, after the deduction of notional cleaning and conservation costs. A valuation cannot be altered retrospectively in the light of a subsequent find. The valuation of newly discovered objects from a previously examined find may take account of that previous discovery.

57. All interested parties (finders, occupiers and landowners, and any museum that intends to acquire objects from the find) are given the opportunity to make relevant comments on these valuations and on the reports of the national museums before the appropriately qualified independent bodies reach a decision; in addition, finders, occupiers, landowners and museums have the right to submit their own evidence to the appropriately qualified independent bodies. Such evidence may be in the form of valuations commissioned by these parties. The appropriately qualified independent bodies reserve the right to adopt safeguards to ensure the reliability of the parties' valuation evidence; for example, greater weight will be given to that from a valuer who belongs to a relevant recognised trade association with its own professional code. Finders are recommended to retain a photographic record of the object to assist in any independent valuation they may commission.

58. It is important to bear in mind that a finder who fails to report a find of treasure in contravention of section 8 of the Act and sells it to a dealer has not only committed an offence but is likely to obtain a much lower price for it than if he had reported it in the proper way. Reporting a find of treasure in accordance with the requirements of the Act is the best guarantee of receiving a fair reward.

59. In addition, Treasury may request the appropriately qualified independent valuation body to investigate the circumstances where there may be any grounds for the abatement of the reward under the terms of paragraphs 73 and 74 and to make a recommendation.

J. Rewards

I. Objectives

60. Finders are reminded that they may consider, in the first instance, foregoing rewards to allow eligible museum collections to acquire treasure without payment. With the finder's consent, full and appropriate recognition of such action should always be given. It is acknowledged, however, that many finders will seek rewards for their finds. The paramount objective in the payment of ex gratia rewards for finds of treasure is to encourage the reporting of finds and to ensure that there are adequate incentives to finders while at the same time discouraging wrong behaviour.

II. Guidelines for the payment of rewards where the finder is searching for artefacts

61. Those eligible to receive rewards are the finder(s), landowner and/or occupier. Where the finder has a valid permission from the occupier or landowner to be on the land where he made his find in order to search for and remove artefacts and where the finder has permissions from any other interested parties, he will receive his full share of the reward. The burden of proof as to whether he has permission will rest with the finder. It is normal practice to divide rewards equally between the finder and landowner on a 50:50 basis unless another form of agreement has been reached between them (see paragraph 62), or the reward is abated.

62. If it is established that the permission to enter the land was subject to the finder and occupier and/or the landowner agreeing to share any reward, Treasury will be prepared to apportion the reward with reference to the agreement. If there is a dispute as to the terms of such an agreement, Treasury will determine what is appropriate, acting on the advice of the appropriately qualified independent valuation body. Where permission to enter land in order to search for treasure has been established, the burden of proving that it was subject to an agreement to share the proceeds of the reward will be with the occupier or the landowner (where different).

63. There may be occasions where an occupier for the time being, because of the extent and nature of his interest in the land, did not have the capacity to give permission and should not have done so: for example, an agricultural tenant may be prohibited from authorising a treasure search under the terms of his tenancy. It is not thought appropriate to abate the finder's reward unless it appears to Treasury that the finder was aware, or could reasonably have established, that the person who granted consent to enter into the land had no authority to do so. Where Treasury does abate the finder's reward, the balance of the abated reward will be paid to the person who would have been entitled to give permission to enter the land to search for treasure (usually the landowner).

64. Following from this, there may also be occasions on which an occupier for the time being, because of the extent and nature of his interest in the land, would be liable to a person having a superior interest in the land for the proceeds of the sale of any object found on the land and Treasury intends to give effect to this in making the reward. If there is a dispute as to how a reward should be apportioned between the occupier of the land and the person having the superior interest (usually the owner), Treasury will determine what is appropriate, acting on the advice of the appropriately qualified independent valuation body.

65. Whenever there is a dispute as to whether a reward should be abated or as to how it should be apportioned, Treasury will have regard to any representations made by the parties and may ask for advice from the appropriately qualified independent valuation body.

66. If there is more than one finder, that residual part of the reward to which they are entitled (after the deduction of the portion due to the landowner) will normally be paid to them in equal proportions except where there is an agreement to the contrary.

67. If a finder does not remove the whole of a find from the ground but reports it, thus affording the opportunity for the archaeological excavation or investigation of the remainder of the find, the original finder will normally be eligible for a reward for the whole find and not just that part which he himself had removed from the ground, although Treasury will need to examine the individual circumstances of each case.

68. Finders may expect to receive no rewards at all or abated rewards under the following circumstances:

(i) where the finder has committed an offence under section 8 of the Act by failing to report treasure within 14 days of making the find or within 14 days of believing or of having reasonable grounds for believing that the find was treasure, without a reasonable excuse;

(ii) where the finder has committed an offence under the following sections of the Manx Museum and National Trust Act 1959;

- 20 Reports of finding of archaeological objects
- 21 Restriction of export of archaeological objects
- 21A Unauthorised use of a metal detector in a protected area
- 22 Prohibition of injury, etc, to archaeological objects

(iii) where there is evidence of illegal activity in relation to a find whether or not a prosecution has been mounted;

(iv) where all the relevant circumstances surrounding a find, including the find-spot, were not reported;

(v) where a finder has failed to deposit a find promptly or where there is evidence that only part of a find has been handed in;

(vi) where there are reasonable grounds for believing that a find was made elsewhere than on the alleged site;

(vii) where there are reasonable grounds for believing that the finder was trespassing and/or searching without relevant permission;

(viii) where significant damage has been done deliberately or recklessly either to the actual object, or to a surrounding monument or to the archaeological deposits making up the contexts which may explain the circumstances in which the object became buried or concealed, when the object was removed from the place where it was found;

(ix) where there are other factors that Treasury thinks it appropriate to take into account in individual cases.

It will be within the discretion of Treasury to decide by how much the reward to the finder is to be abated in such circumstances or whether no reward will be payable at all to the finder.

69. In such circumstances the occupier or the landowner will be eligible for the whole of the balance of the reward in such proportion as Treasury may determine, according to the principles laid down in paragraph 63, provided that there is no evidence that they have been a party to wrong behaviour on the part of the finder. The body which acquires the find will only have to pay that part of the reward that is actually payable.

70. Rewards will not be payable when the find is made by an archaeologist or anyone engaged on an archaeological excavation or investigation. In cases of uncertainty archaeologists are recommended to require any individuals for whom they are responsible, or to whom they have given, or for whom they have sought, permission to search, to sign a statement waiving their right to a reward. If there is doubt as to whether the finder was an archaeologist (or a person engaged on an archaeological excavation or investigation) the Treasury shall decide. This will not affect any interest that the occupier or the landowner may have in any reward. The proportion of any reward payable to an eligible landowner (or occupier) is 50 per cent. (See also paragraph 44.)

III. Guidelines for the payment of rewards where the finder was not searching for artefacts

71. Where the finder, who has not been searching for artefacts, makes a chance find and where he clearly has permission to be where he made his find and where he has reported his find according to the law, then the reward will be divided in whatever proportions Treasury thinks fit, taking account of the circumstances of each case. In most cases the finder or finders may expect to receive half of the reward; that part of the reward for which the occupier and the landowner may be eligible will be divided between them according to the principles laid down in paragraph 63 (see also paragraph 70).

72. Where the finder has not been searching for artefacts and there are reasonable grounds for believing that the finder did not have permission to be where he made the find, Treasury shall be able to use discretion according to the individual circumstances of the case.

IV. Amount of abatement

73. Decisions about the level of rewards in individual cases will be taken in the light of the particular circumstances of each case. Treasury will seek to find a balance between the objective of rewards to encourage the prompt and proper reporting of finds and the need for rewards not in themselves to provide an incentive for illegal or improper behaviour. Treasury

shall also take account of the archaeological and historical significance of the effect of illegal or improper behaviour involved in the specific circumstances of a particular case. In such cases the interested parties will have the opportunity to submit evidence to the Treasury. Treasury will notify the parties concerned of the decision, giving such reasons as may be necessary.

74. Treasury's decision will be subject to the jurisdiction of the courts by way of dolence claim.

K. Speed of handling cases

75. The period between the report of a find being received by MMNT and the payment of an *ex gratia* reward should not be longer than twelve months (provided no challenges are made to valuations), although it may be necessary to exceed this period in exceptional cases such as large hoards of coins, or finds that present particular difficulties. The coroner will inform MMNT, the finder and the landowner/occupier of the date of any inquiry. MMNT will keep finders and other interested parties fully informed of the progress of their cases once a find has been declared to be treasure and a museum wishes to acquire it. The target time between the valuation of a find having been agreed by all interested parties and the payment of the reward should be three months, or four months in cases where museums have to seek grants from other bodies, provided that no interested party (as defined in paragraph 57) makes a representation to Treasury concerning the appropriately qualified independent valuation body's recommendation. In cases where finds are disclaimed before an inquiry is held in accordance with the procedure laid down in paragraphs 40-43, the target time should be six months between the receipt of the find by MMNT and MMNT notifying its intention to return the object(s).

76. Target times will be examined again in the context of any further review of this Code of Practice (see paragraph 77).

L. Codes of practice

77. The Act requires Treasury to keep this Code under review.

Appendix 1:

Treasure Act (IOM) (*see draft copy of Treasure Bill 2015 in consultation documentation, page 4*)

Appendix 2

Manx Museum and National Trust Act 1959 (copy of legislation available on the *legislation.gov.im* website at:
http://legislation.gov.im/cms/images/LEGISLATION/PRINCIPAL/1959/1959-0004/ManxMuseumandNationalTrustAct1959_2.pdf)

Appendix 3

Sources of Further Advice

1. Manx National Heritage
Kingswood Grove
Douglas
Isle of Man
IM1 3LY

Tel: 01624 648000
Fax: 01624 648001
Email: enquiries@mnh.gov.im

2. Coroner of Inquests
Isle of Man Courts of Justice
Deemsters Walk
Buck's Road
Douglas
Isle of Man
IM1 3AR

Tel: 01624 685474
Fax: 01624 685475
Email: summarycourts@courts.im

3. IOM Constabulary
Police Headquarters
Dukes Avenue
Douglas
Isle of Man
IM2 4RG

Tel: 01624 631212
Fax: 01624 628113
Email: police@gov.im

Appendix 4

The care of finds

Taken from "The Treasure Act 1996 Code of Practice (2nd Revision) ENGLAND & WALES" published by UK Government Department of Culture, Media and Sport

Once any find of potential treasure has been removed from the ground there is always the risk that it may deteriorate. The first priority must be not only to minimise any risk of deterioration but also to preserve evidence. Dirt and corrosion products on the surface of an object may retain important information about how it was used: for example, the corrosion layer on coins may bear traces of a textile wrapping and such evidence can easily be lost through inappropriate cleaning. It will generally be best if finds are packed and stored appropriately as soon as they are removed from the ground. If that is done, the deterioration of the object will be minimised.

The following notes are intended for general guidance only and cover the period between removal of objects from the ground and treatment by or with the advice of an archaeological conservator. More advice is provided in the references in the bibliography. Finders are strongly recommended to seek the advice of a professional archaeological conservator as soon as possible, via MMNT.

1. NATURE OF FINDS

1.1. Materials

Under the Act a wider range of materials, in addition to silver and gold, could come within the definition of treasure, including metals (iron, copper alloys, zinc, lead, tin and pewter), ceramics, glass, stone, bone, antler, ivory, amber, jet, shale, wood and leather.

1.2. Condition

The condition of an object removed from the ground is likely to be very different from that of an object of the same material that has never been buried. The excavated object may look different, it will be much more fragile and it will be very susceptible to further deterioration. Its actual condition and appearance will be determined by a number of factors including the type of material, the condition when buried and the nature of the burial environment.

1.3. Evidence

Soil and corrosion concretions around objects may contain much important evidence about how the object was made or used and about the environment at the time of burial.

Inappropriate cleaning can easily remove this evidence and so corrosion and soil concretions should be left undisturbed and the professional advice of an experienced archaeological conservator should be sought.

Finders should be particularly aware that:

- The original surface of a metal object, especially iron, copper and silver alloy objects, is usually preserved within the corrosion layers and is not at the level of any surviving bright metal. Cleaning methods (chemical and mechanical) that indiscriminately strip off corrosion layers are therefore also likely to remove the original surface of the object.
- Similarly the original surface of a flaking and discoloured decayed glass object will not be at the uncorroded glass surface and so the corroded layers should not be cleaned off.
- What appears to be 'corrosion' on a metal object may also be preserving the only evidence of organic materials that were part of, or in close proximity to, the object when buried. Traces of textile, leather, wood, bone, horn and other animal and vegetable products may survive in such a condition that they are not obvious to the untrained eye but can be recognised and identified when examined by a specialist.
- 'Corrosion' layers may also incorporate gilding, inlays, enamel, niello, all of which can easily be removed by inappropriate cleaning.
- Soil deposits in vessels and other containers may include pollen, seeds and other organic evidence of the vessel's contents, as well as providing clues to the environment at the time of burial. Whenever possible, the contents of vessels, including the soil, should be left in place until examined by a specialist. If the contents are removed the soil deposits should be packed separately and kept with the find.
- Ceramic pots may retain traces of their contents (food or liquids) on the surface and within the fabric of the clay. These will not be visible but may be detectable by scientific analysis. Washing will remove this evidence.
- Traces of paint, gilding and ground (gesso or plaster) may survive on stone, wood and leather objects. These traces are all easily missed and can be lost by indiscriminate removal of soil and burial concretions.

2. IDENTIFYING MATERIALS WITHOUT CLEANING

Some materials may still closely resemble their modern equivalents, even after hundreds of years in the ground: for example, pure gold or silver-gold alloys. Other materials (particularly other metals and some types of glass) which have been buried will have a very different appearance from their modern equivalents. Also the condition and appearance of the same material can differ considerably depending upon the burial environment.

The following table provides some clues to identifying materials whose appearance may be greatly altered by the burial environment, without cleaning them. For more detailed information on the changes that happen to buried materials finders are recommended to works in the bibliography, particularly *First Aid for Finds*.

| Material | Visual clues to identifying materials which have been altered by burial from their possible appearance on excavation |
|------------------------------------|--|
| Gold | gold colour (pure metal); or, if alloyed with silver and/or copper, may have appearance of the corrosion products of these metals. |
| Silver | dull grey/white – turns dull lilac colour when excavated; or green patches or totally green (alloyed with copper); or black surface. |
| Copper alloys | green: condition of corrosion can vary from smooth dark patina to powdery or warty and very fragile; or black, solid patina with shiny metallic patches. |
| Iron | orange brown; white to light grey; black or deep orange/red (burnt); or black; may have blue patches when waterlogged; corrosion often incorporates soil deposits; (NB iron, even when corroded, will be attracted by a magnet). |
| Lead, tin, pewter or zinc | lead: likely to be heavy relative to size; heavier than silver; lead and pewter: white to dull grey under fine light brown soil; may have lighter patches and darker warts; lead: red spots/patches; zinc: dull grey with white powdery encrustations, deep pits; tin: dull earthy surface; tin, pewter: black, often smooth surface. |
| Enamels (usually on copper alloys) | may no longer retain original colour; may be very fragile and powdery and resemble copper corrosion. |
| Amber | translucent yellow, cream, orange brown to red, may have crazed crust. |
| Glass | opaque or black iridescence, flaking layers. |

3. EFFECT OF REMOVAL FROM THE BURIAL ENVIRONMENT

When a buried object is removed from the soil there is a sudden and drastic change to its environment. This change can so destabilise an object, which may have survived in the ground for hundreds of years that its condition can deteriorate very rapidly and irreversibly. To prevent this deterioration, objects should be placed in a controlled environment, appropriate to the type of material and its condition, as soon as possible after removal from the ground.

4. PACKAGING AND STORAGE

4.1 Storage Environments

If finds are stored in an appropriate environment from the moment they have been retrieved from the ground, this can help to minimise any risk that they might subsequently deteriorate. The following table is intended as a general guide to storage environments for different materials. The books listed in Section 8 (for example Hobbs et al 2002) will provide more information. Section 4.3 describes methods for creating different storage environments.

| Material | Storage environment |
|---|--|
| Metals (iron and copper alloys with signs of 'bronze disease') | very dry (e.g. desiccated) with silica gel |
| Metals (non ferrous): eg, gold, silver and copper alloys Ceramics Unpainted stone | ambient (dry) |
| Glass Ceramics if low-fired or with flaking glaze Painted stone and plaster Metals with substantial or important organic remains (non-mineralised) Bone and ivory Amber Jet and shale | damp, cool (refrigerated, but not frozen) and dark |
| All materials from underwater marine sites Wood, leather and textiles from waterlogged burial environments | wet, cool (refrigerated, but not frozen) and dark |

4.2 Packaging Materials

Packaging materials should provide objects with physical protection, enable an appropriate storage environment to be created, and be chemically inert so that in themselves they do not cause deterioration of the objects. The following are recommended and are in common use by museums and archaeologists. They may be available from high street shops; otherwise finders are recommended to contact MMNT one of the sources for conservation advice given in section 7 below.

| | |
|---------------------|---|
| Polyethylene boxes: | with self-seal (snap on) lids, such as freezer storage boxes. |
|---------------------|---|

| | |
|--------------------------------------|---|
| Polyethylene bags: | self sealing if possible. Make numerous small holes near the top. |
| Polystyrene boxes ('crystal' boxes): | clear, rigid plastic with hinged or detachable lids. |
| Polyethylene foam (non absorbent): | e.g. 'Jiffy' foam, or 'Plastazote'. |
| Polyether foam (absorbent): | foam with open cell structure. |
| Acid-free tissue paper: | |
| Polyethylene labels: | e.g. 'Tyvek' (will not deteriorate in dampest storage environments). |
| Markers for boxes, bags and labels: | permanent black felt tip pens; black ballpoint pen (do not use these to mark the actual objects). |
| Silica Gel: | used to create a very dry storage environment. For health and safety reasons it is recommended that silica gel contained in sachets be purchased rather than loose gel. The sachets are then placed in a sealed polythene box with metal finds. If the silica gel is the blue self-indicating type it will become pink as it absorbs water. When the gel can no longer maintain a dry atmosphere in the sealed box it will need to be dried or reactivated. Pink silica gel can be dried out by heating it in an oven at about 100° C until dark blue again. Check the manufacturer's information for reactivating particular types of gel and sachets. |
| Relative humidity indicator strips: | if placed inside polyethylene boxes to indicate dryness or dampness of micro-environment. |
| Aluminium foil/glass jars: | if samples (for example of pot sherds) are retained for analysis of organic residues they should not be packed in plastics. |

4.3 Packing finds and creating storage environments

Robust small finds can be individually packaged in polyethylene bags. Some padding can be provided with 'Jiffy' foam. Delicate small finds should be placed in individual 'crystal' boxes and padded with 'Jiffy' foam or acid free tissue or in a polyethylene foam (e.g. 'Plastazote')

cut out to provide firm but gentle support. Tissue paper should only be used where finds are to be kept dry and should not be used with lead alloys. The individually packaged finds can then be packed into the polyethylene boxes in which a microenvironment can be created. Different materials should be placed in different boxes. Any empty space in the outer box can be packed with foam or bubble wrap to prevent objects rattling about when moved.

If the find is a hoard (for example, of coins), it should be lifted as one (in its original container if it survives) wherever possible. The original container, with its contents undisturbed, can then be packed into a rigid container, padded with acid-free tissue paper or 'Jiffy' foam, and covered, for example in a plastic bucket covered with polythene sheeting. Where the hoard is not in an original container, the objects should be lifted as a group with surrounding soil. The latter may not only contain important evidence but will also act as a support for fragile objects. The objects plus surrounding soil can then be placed in a rigid container as above.

- A very dry environment (e.g. for some metals) can be created by placing bagged silica gel in the polyethylene box with the finds. As a rough guide one should use an approximately equal weight of silica gel to finds. The silica gel may need to be changed/dried out several times, and at frequent intervals, before a very dry environment is created for newly excavated finds.
- A damp environment can be created by placing pads of damp (absorbent, not wet) foam in the polyethylene box with the finds. Glass to be kept damp can be packed between layers of damp foam in the polyethylene box.
- A wet environment can be created either by immersing the finds (in their polyethylene bags) completely in water or by placing very wet pads of foam in the box. The latter is more practical for transport purposes. Waterlogged and marine finds do present special problems and professional advice should be sought as soon as possible.
- The less vulnerable materials which can be kept in ambient conditions can be packed in cardboard boxes (acid free cardboard if possible) or in polyethylene boxes or crates. Labels recording the find-spot should be kept with finds at all times.

5. SIGNS OF TROUBLE

In the following table are listed some visual indications that an object is actively deteriorating. If these or any change generally in the appearance of an object, are spotted the storage environment should be adjusted, with advice from a conservator, as soon as possible.

| Material | Signs of trouble |
|-----------------|--|
| Copper alloys | bright pale green powdery spots, or patches: |

| | |
|---|---|
| | 'bronze disease'. |
| Iron | spots of orange liquid on surface; flaking, cracking, laminating; appearance of bright orange powdery corrosion. |
| Lead and lead alloys | appearance of white powdery corrosion. |
| Ceramics and stone | whitish crystals – efflorescence – on surface. |
| Any material (finds or packaging) that is being kept damp or wet | appearance of: black spots, white fluffy deposits and/or smell of rotten eggs |
| Glass | crazing, flaking, laminating. |
| Wood, bone, ivory | shrinkage, warping, cracking. |

6. WHAT A MUSEUM IS LIKELY TO DO WITH FINDS BEFORE A CORONER'S INQUIRY

In addition to photographing and documenting finds, some conservation and scientific analysis may be undertaken by appropriate museum staff for the purpose of the report to the coroner. Treatment by a conservator could include: x-radiography; sufficient preliminary cleaning to clarify identification of the find; 'first aid' to ensure the material is stable; repacking in the appropriate micro-climate.

7. SOURCE OF CONSERVATION ADVICE

Manx National Heritage
Kingswood Grove
Douglas
Isle of Man
IM1 3LY

Tel: 01624 648000

Email: christopher.weeks@mnh.gov.im

8. BIBLIOGRAPHY

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Consultation document Treasure Bill 2015
Draft Code of Practice

Appendix 5 – Treasure Receipt Form

OBJECT ENTRY FORM

| | | | |
|--|---|--|----------------------|
| Sheet of | MUSEUM NAME: <small>MANX NATIONAL HERITAGE The Manx Museum & Historical Trust, Douglas, Isle of Man, IM1 0LY Tel: 01624 648000 Fax: 01624 648001</small> | | Form No: 6953 |
| | Received from: Address: Tel No: | Owner (if different): Address: Tel No: | |
| DESCRIPTION OF OBJECT/COLLECTION (note obvious damage, & any related information eg. when, where, or how was it found or used; names, dates & details of the people who made or previously owned it, etc. Continue on a new sheet if necessary) | | | |
| Total no. of items: | | | |
| REASON FOR ENTRY (tick as applicable, and sign) <ul style="list-style-type: none"> <input type="checkbox"/> Gift - I offer to give the object(s) listed above to the museum's governing body. <input type="checkbox"/> Sale - I offer to sell the object(s) listed above to the museum's governing body (price sought £.....). <input type="checkbox"/> Loan - I offer to loan the object(s) listed above for the use of the museum's governing body for a period of months. <input type="checkbox"/> Identification - I leave the object(s) listed above for identification & undertake to collect these no later than 4 weeks from today. I confirm that the information given on this form is correct to the best of my knowledge and belief, & that I accept the terms and conditions described overleaf. | | | |
| Signed: | | Date: | |
| ADDITIONAL AGREEMENT (GIFT/SALES ONLY) (tick as applicable, and sign) <ul style="list-style-type: none"> <input type="checkbox"/> I, the owner, confirm that I have undisputed title to the object(s) listed above, with full power to dispose of the items and transfer such title to the museum's governing body. OR <input type="checkbox"/> I, the depositor acting on behalf of the owner(s), confirm that the owner(s) have undisputed title to the object(s) listed above, with full power to dispose of the items and transfer such title to the museum's governing body, & that I am authorised by the owner(s) to act on their behalf to that effect. The title in the objects listed above, & subject to the conditions overleaf, is hereby transferred to the governing body of the museum. | | | |
| Signed: | | Date: | |
| MUSEUM SIGNATORY Receipt of the object(s) described above is hereby acknowledged. | | | |
| Signed: | | Date: | |
| <small>on behalf of the museum's governing body</small> | | | |
| RETURN OF OBJECT TO OWNER (tick as applicable, and sign) I, the depositor/owner, acknowledge the return of the object(s) described above in a satisfactory condition following: <ul style="list-style-type: none"> <input type="checkbox"/> Identification <input type="checkbox"/> the end of the period of loan <input type="checkbox"/> the museum's governing body declining to accept the donation, loan or purchase of the object(s) | | | |
| Signed: | | Countersigned (for museum): | Date: |

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WHITE - MUSEUM (FILE)
PINK - DEPOSITOR/OWNER (RECEIPT)
BLUE - MUSEUM (TO ACCOMPANY OBJECTS)

Index

(to be completed when draft approved)

| Category of person | Paragraph(s) |
|--|---------------------|
| Treasury | |
| Finders | |
| Metal detectorists | |
| MMNT | |
| Isle of Man Historic Environment Record | |
| Coroner | |
| Police | |
| Appropriately qualified independent valuation body | |
| Occupiers of land | |
| Landowners and persons with an interest in land | |
| Dealers | |

Direct Consultees

Tynwald Members
HM Attorney General
Local Authorities
Chief Officers of Government Departments
High Bailiff
Chamber of Commerce
Law Society
Manx Detectorists Society
National Farmers Union
Society for the Preservation of the Manx Countryside
Trustees of Manx National Heritage
Isle of Man Natural History and Antiquarian Society
Local Heritage Trusts
Culture Vannin
Manx Lottery Trust
British Museum

Indirect Consultation

Via Isle of Man Government web site.

Consultation Code of Practice

This consultation follows the Code of Practice on Consultation the criteria for which are set out below.

The Six Consultation Criteria

1. Consult widely throughout the process, allowing a minimum of 6 weeks for a minimum of one written consultation at least once during the development of the legislation or policy.
2. Be clear about what your proposals are, who may be affected, what questions are being asked and the timescale for responses.
3. Ensure your consultation is clear, concise and widely accessible.
4. Give feedback regarding the responses received and how the consultation process influenced the policy.
5. Monitor your Department's effectiveness at consultation.
6. Ensure your consultation follows best practice, including carrying out an Impact Assessment if appropriate.

The full Consultation Code of Practice is available on the documents page at:
www.gov.im/cabinet-office/