

Statutory Document No. 2021/0004



Customs and Excise Duties (General Reliefs) Act 1986

TRAVELLERS' ALLOWANCES (AMENDMENT) ORDER 2021

Laid before Tynwald:

Coming into Operation: *IP completion day*

The Treasury makes the following Order under section 11 of the Customs and Excise Duties (General Reliefs) Act 1986.

1 Title

This Order is the Travellers' Allowances (Amendment) Order 2021.

2 Commencement

- (1) This Order comes into operation when it is approved by Tynwald¹.
- (2) However, when it is approved it shall be deemed to have come into operation on IP completion day².

3 Amendment of the Travellers' Allowances Order 1994

- (1) The Travellers' Allowances Order 1994³ is amended as follows.
- (2) After article 1, insert —

¹ Section 180(1) of the Customs and Excise Management Act 1986, as it has effect in relation to the Customs and Excise Duties (General Reliefs) Act 1986 ("the Act") by virtue of section 14 of the Act, provides that an order made under the Act shall be laid before Tynwald as soon as may be after it is made, and if Tynwald at the sitting before which the order is laid resolves that the order shall be annulled, the order shall thereupon cease to have effect.

² Section 180(4) of the Customs and Excise Management Act 1986, as it has effect in relation to the Customs and Excise Duties (General Reliefs) Act 1986 ("the Act") by virtue of section 14 of the Act, provides that an order made under the Act may be made retrospective and be deemed to have come into operation from such day or days as may be specified in the order, not being earlier than the date on which the corresponding provision had effect in the United Kingdom (in this case IP completion day). IP completion day has the same meaning as in the European Union and Trade Act 2019 (see paragraph 1A of the Schedule to the Interpretation Act 2015).

³ SD 172/94, amended by SD 902/08 and SD 896/09.

1A Interpretation

- (1) In this Order —
- “excise goods” means any goods chargeable with excise duty by virtue of any provision of —
- (a) the Alcoholic Liquor Duties Act 1986; or
 - (b) the Tobacco Products Duty Act 1986.
- (2) For the purposes of this Order, goods shall be treated as contained in a person’s personal luggage where they are carried with or accompanied by that person or, if intended to accompany that person, were at the time of that person’s departure for the Island consigned by that person as personal luggage to the transport operator with whom that person travelled. **22**.
- (3) Before article 2, insert the heading —

Travellers’ reliefs **22.**

- (4) In article 2 —
- (a) in paragraph (1), omit “who has travelled from a third country”; and
 - (b) omit paragraphs (2) and (3).
- (5) In article 3, omit the final sentence.
- (6) After article 5, insert —

6 Simplified calculation of excise duty

- (1) This article has effect for the purposes of calculating the excise duty payable by a person entering the Island on excise goods contained in the person’s personal luggage.
- (2) The person may elect for paragraph (3) to apply provided that the upper threshold given in column B of the Table in Schedule 1A and applicable to any of the goods is not exceeded.
- (3) Where this paragraph applies, the sum calculated by applying the rate specified in column A of the Table in Schedule 1A in respect of a description of goods is treated as the amount of excise duty payable on any goods of that description. **22**.
- (7) Schedule 1 is amended as follows —
- (a) in the Table in the column headed “Quantity” —
 - (i) in the entry for “goods other than fuel and those described below”, for “did not travel by air or sea”, substitute **22**travelled by way of private pleasure-flying or private pleasure-sea-navigation **22**;

- (ii) in Note (b), omit “does not constitute travel by air or sea for these purpose. This”;
 - (iii) omit Notes (e), (h), (i), (j) and (n);
 - (iv) in the entry for “alcoholic beverages and alcohol other than beer and still wine” –
 - (A) for “1 litre”, substitute “4 litres”; and
 - (B) for “2 litres”, substitute “9 litres”;
 - (v) in the entry for “beer”, for “16 litres”, substitute “42 litres”;
 - (vi) in the entry for “still wine”, for “4 litres”, substitute “18 litres”; and
 - (vii) in the entry for “tobacco products”, after “smoking tobacco”, insert “, or 200 sticks of tobacco for heating”.
- (8) After Schedule 1, insert Schedule 1A contained in the Schedule to this Order.

4 Transitional provision

The Travellers' Allowances Order 1994 as it had effect immediately before IP completion day continues to have effect in relation to persons who are travelling on a voyage or flight to the Island that is scheduled to depart before IP completion day.

MADE 13 JANUARY 2021

A L CANNAN
Minister for the Treasury

SCHEDULE

[Article 3(8)]

SCHEDULE 1A

[Article 6]

SIMPLIFIED CALCULATION OF EXCISE DUTY

Description	A: Rate of Excise Duty	B: Upper threshold
<i>Alcoholic beverages and alcohol -</i>		
Beer	£0.80 per litre	110 litres
Still wine	£2.97 per litre	90 litres
Sparkling wine	£3.81 per litre	60 litres
Cider	£0.40 per litre	20 litres
Sparkling cider of an alcoholic strength not exceeding 5.5% by volume	£0.40 per litre	20 litres
Sparkling cider of an alcoholic strength exceeding 5.5% but less than 8.5% by volume	£2.88 per litre	20 litres
Made-wine	£2.97 per litre	20 litres
Spirits	£10.77 per litre	10 litres
<i>Tobacco products -</i>		
Cigarettes	£320.90 per 1000 cigarettes	800 cigarettes
Hand rolling tobacco	£271.40 per kilogram	1 kilogram
Other smoking tobacco and chewing tobacco	£134.24 per kilogram	1 kilogram
Cigars	£305.32 per kilogram	200 cigars
Cigarillos (a cigarillo is a cigar weighing no more than 3 grams each)	£305.32 per kilogram	400 cigarillos
Tobacco for heating	£75.48 per 1000 sticks	800 sticks

*EXPLANATORY NOTE**(This note is not part of the Order)*

This Order amends the Travellers' Allowances Order 1994⁴ to —

- (a) ensure that existing travellers' allowances for goods continue to operate correctly after the United Kingdom withdraws from the European Union;
- (b) amend the travellers' allowances for goods in line with the corresponding United Kingdom law;
- (c) introduce a new simplified computation for travellers to use to calculate their excise duty liability in certain circumstances.

The Order also makes a transitional provision to ensure that a person travelling to the Island on any voyage or flight which is scheduled to depart before IP completion day will be subject to the allowances that applied before the changes made by this Order come into operation.

⁴ SD 172/94 as amended by SD 902/08 and SD 896/09.