

Statutory Document No. 2018/0048



Customs and Excise Act 1993

CUSTOMS AND EXCISE ACTS (APPLICATION) (AMENDMENT) (NO. 2) ORDER 2018

Approved by Tynwald: 20th March 2018

Coming into Operation: in accordance with article 2

The Treasury makes the following Order under sections 1 and 2 of the Customs and Excise Act 1993.

1 Title

This Order is the Customs and Excise Acts (Application) (Amendment) (No. 2) Order 2018.

2 Commencement

This Order comes into operation on 1 April 2018, and has effect in relation to the carriage of passengers on or after that date¹.

3 Amendment of Schedule 15 to the Customs and Excise Acts (Application) Order 1979

- (1) Schedule 15 (exceptions, adaptations and modifications subject to which the Finance Act 1994² shall have effect in the Island) to the Customs and Excise Acts (Application) Order 1979³, is amended as follows.
- (2) In the entry relating to section 30 (rates of duty), in the third column, in subsection (4A) —
 - (a) in paragraph (a), for “£75” substitute **£78**; and
 - (b) in paragraph (b), for “£150” substitute **£156**.

¹ Section 3(1) of the Customs and Excise Act 1993 provides that an order made under section 1 or 2 of that Act shall be laid before Tynwald as soon as is practicable after it is made (and in any case not later than the second sitting of Tynwald following the making of the order) and if at the sitting at which it is laid Tynwald fails to approve the order it shall cease to have effect.

² 1994 c.9 (of Parliament).

³ GC 38/79.

4 Amendment of Schedule 21A to the Customs and Excise Acts (Application) Order 1979

- (1) Part 2 of Schedule 21A to the Customs and Excise Acts (Application) Order 1979⁴ is amended as follows.
- (2) After the entry relating to Schedule 36, paragraph 48, insert –

Schedule 36, Enforcement of penalty.	In sub-paragraph (2) for “income tax” substitute
paragraph 49.	“VAT”.

MADE 5TH FEBRUARY 2018

A L CANNAN
Minister for the Treasury

⁴ Part 2 of Schedule 21A was inserted by SD 0638/08, and paragraph 49 was subsequently amended by SD 0595/09.

EXPLANATORY NOTE

(This note is not part of the Order)

This Order amends section 30 of the Finance Act 1994 (an Act of Parliament), as it has effect in the Island, so as to provide for an increase in the rates of air passenger duty for a journey that ends at any place other than one specified in Part 1 of Schedule 5A to that Act, as it has effect in the Island.

Section 30 is applied in Island law by means of the Customs and Excise Acts (Application) Order 1979 (“the principal Order”), and subsection (4A) of section 30 was last amended by means of the Customs and Excise Acts (Application) (Amendment) (No. 2) Order 2017⁵.

This Order also makes a minor amendment to Part 2 of Schedule 21A to the principal Order, to correctly make reference to VAT rather than income tax. Part 2 to Schedule 21A to the principal Order applies Schedule 36 to the Finance Act 2008⁶ to the Island with certain exceptions, adaptations and modifications.

⁵ SD 2017/0134.

⁶ 2008 c.9 (of Parliament).