

Statutory Document No. 2019/0084



*Customs and Excise Act 1993*

## **CUSTOMS AND EXCISE ACTS (APPLICATION) (AMENDMENT) (NO. 2) ORDER 2019**

*Approved by Tynwald: 20<sup>th</sup> March 2019*  
*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 2019.

### **2 Commencement**

This Order comes into operation on 1 April 2019, and has effect in relation to the carriage of passengers on or after that date<sup>1</sup>.

### **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 1994<sup>2</sup> shall have effect in the Island) to the Customs and Excise Acts (Application) Order 1979<sup>3</sup>, is amended as follows.
- (2) In the entry relating to section 30 (rates of duty), in the third column, in subsection (4A)(b), for “£156” substitute ~~£~~£172 ~~£~~.

<sup>1</sup> 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.

<sup>2</sup> 1994 c.9 (of Parliament).

<sup>3</sup> GC 38/79.

**MADE 14/02/2019**

**A L CANNAN**  
*Minister for the Treasury*



*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 standard rate of air passenger duty for journeys to Band B destinations (i.e. those over 2000 miles from London). The rate is increased by £16 to £172 with effect from 1 April 2019.

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 2018<sup>4</sup>.

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<sup>4</sup> SD 2018/0048.