

Statutory Document No. 2019/0170



Customs and Excise Duties (General Reliefs) Act 1986

EXCISE DUTIES (MISCELLANEOUS AMENDMENTS) ORDER 2019

Laid before Tynwald: 21st May 2019

Coming into Operation: in accordance with article 2

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 Excise Duties (Miscellaneous Amendments) Order 2019.

2 Commencement

If approved by Tynwald, this Order comes into operation on exit day¹.

3 Interpretation

In this Order, “**exit day**” has the same meaning as in the European Union and Trade Act 2019.

4 Amendment of the Excise Duties (Personal Reliefs) (Fuel and Lubricants Imported in Vehicles) Order 1989

(1) The Excise Duties (Personal Reliefs) (Fuel and Lubricants Imported in Vehicles) Order 1989² is amended as follows.

(2) Omit article 1A (application).

(3) In article 2 for the definition of “standard fuel tank” substitute —

“standard fuel tank”, in relation to any vehicle, has the same meaning as “standard tanks” in Article 24(2) of the Council Directive 2003/96/EC of 27 October 2003 restructuring the Community framework for the taxation of energy products and electricity;²

¹ Tynwald procedure – negative under section 180(1) of the Customs and Excise Management Act 1986 and section 14 of the Customs and Excise Duties (General Reliefs) Act 1986.

² GC 402/89 as amended by SD 451/95.

5 Revocation of the Travellers' Reliefs (Fuel and Lubricants) Order 1995

The Travellers' Reliefs (Fuel and Lubricants) Order 1995³ is revoked.

MADE 28/03/2019

A L CANNAN
Minister for the Treasury

³ SD 451/95.

EXPLANATORY NOTE

(This note is not part of the Order)

This Order amends 1 set of secondary legislation and revokes another which relates to excise duty, as a consequence of the withdrawal of the United Kingdom from the European Union (the “EU”).

This Order amends the Excise Duties (Personal Reliefs) (Fuel and Lubricants Imported in Vehicles) Order 1989 (“the 1989 Order”) and revokes the Travellers’ Relief (Fuel and Lubricants) Order 1995 (“the 1995 Order”), with the effect that the same rules on reliefs from fuel duty apply to all travellers entering the Island from outside the Island and United Kingdom.

The 1989 Order granted relief from excise duties on fuel (with conditions) for persons travelling to the Island from EU member States, other than the UK, and the rest of the world, implementing EU law and fulfilling international obligations. The 1995 Order, also implementing EU law, created an alternative relief applicable only to persons travelling from member States of the EU, other than the UK, with a commercial vehicle.