

Statutory Document No. 2019/0172



*Customs and Excise Duties (General Reliefs) Act 1986*

# **CUSTOMS AND EXCISE (PERSONAL RELIEFS FOR SPECIAL VISITORS AND GOODS PERMANENTLY IMPORTED) (AMENDMENT) ORDER 2019**

*Laid before Tynwald: 21<sup>st</sup> May 2019*

*Coming into Operation: in accordance with article 2*

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The Treasury makes the following Order under sections 5, 11 and 11B of the Customs and Excise Duties (General Reliefs) Act 1986.

## **1 Title**

This Order is the Customs and Excise (Personal Reliefs for Special Visitors and Goods Permanently Imported) (Amendment) Order 2019.

## **2 Commencement**

This Order comes into operation on exit day<sup>1</sup>.

## **3 Interpretation**

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

## **4 Amendment of the Customs and Excise (Personal Reliefs for Special Visitors) Order 1993**

- (1) The Customs and Excise (Personal Reliefs for Special Visitors) Order 1993<sup>2</sup> is amended as follows.
- (2) In article 2 —
  - (a) omit the definition of “acquisition”; and
  - (b) in the definition of “importation,” for “member States”, substitute **Island**.

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<sup>1</sup> Tynwald procedure - negative under section 180(1) of the Customs and Excise Management Act 1986.

<sup>2</sup> SD 96/93.

(3) For article 14 substitute —

14 In this Part —

“entitled person” means any person who is neither an Island or United Kingdom national nor a permanent resident of the Island or United Kingdom and:

(a) who enjoys any privilege or immunity by virtue of that person being —

(i) a diplomatic agent for the purposes of the Diplomatic Privileges Act 1964<sup>3</sup>;

(ii) a senior officer of the Commonwealth Secretariat for the purposes of the Commonwealth Secretariat Act 1966<sup>4</sup>;

(iii) a consular officer for the purposes of the Consular Relations Act 1968<sup>5</sup>; or

(iv) a representative or a person recognised as holding a rank equivalent to a diplomatic agent for the purposes of the International Organisations Act 1968<sup>6</sup>; or

(b) whose circumstances, at the time the duty or tax in respect of which relief is sought would otherwise become due, are such that had those circumstances existed immediately before exit day, that person would have enjoyed, under or by virtue of section 3 of the European Communities (Isle of Man) Act 1973, any privilege or immunity similar to those enjoyed under or by virtue of the enactments specified in paragraph (a) above by the persons therein specified. 22.

(4) In article 16, omit “, other than the Isle of Man and the United Kingdom,”.

(5) In article 20, omit “, acquires” and “, acquisition”.

(6) In article 21, omit “acquisition or”.

<sup>3</sup> 1964 c.81 (of Parliament).

<sup>4</sup> 1966 c.10 (of Parliament).

<sup>5</sup> 1968 c.18 (of Parliament).

<sup>6</sup> 1968 c.48; section 4A was inserted by section 2 of the International Organisations Act 1981 (c.9), section 5A was inserted by section 3 of the International Organisations Act 1981 and section 6 was extended by section 1 of the International Organisations Act 1981.

**5 Amendment of the Customs and Excise Duties (Personal Reliefs for Goods Permanently Imported) Order 1993**

- (1) The Customs and Excise Duties (Personal Reliefs for Goods Permanently Imported) Order 1993<sup>7</sup> is amended as follows.
- (2) In article 2 —
  - (a) omit the definition of “third country”;
  - (b) at the appropriate places insert —
    - ☐☐ “another country” means a country other than the Island and the United Kingdom ☐☐; and
    - ☐☐ “customs procedure” has the meaning given by section 3(3) of the Taxation (Cross-border Trade) Act 2018<sup>8</sup>, as it has effect in the Island; ☐☐.
- (3) In article 3(4), for “another” substitute ☐☐ a different ☐☐.
- (4) In article 8(2), omit the words from “and includes,” to the end.
- (5) In article 14(3), for “Community customs duty” substitute —
  - ☐☐ import duty, charged by provision made in accordance with or under Part 1 of the Taxation (Cross-border Trade) Act 2018, as it has effect in the Island ☐☐.
- (6) In articles 3(5), 4(a) and (b), 11(1)(a), 12, 13(1)(a), 14(1)(a), 16(1)(a), 17(b)(i) and (ii), 18(b), 19(a), 21(1) and 21(1)(a)(ii), and in the headings to articles 18 and 21 and to Parts IV and V, for “a third country”, substitute ☐☐ another country ☐☐.

**MADE 03/04/2019**

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

<sup>7</sup> SD 97/93.

<sup>8</sup> The Taxation (Cross-border Trade) Act 2018 was applied in the Island by SD 2019/0080.

***EXPLANATORY NOTE***

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

This Order is the Customs and Excise (Personal Reliefs for Special Visitors and Goods Permanently Imported) (Amendment) Order 2019 and comes into operation on exit day.

The Order makes consequential amendments to the Customs and Excise (Personal Reliefs for Special Visitors) Order 1993 and the Customs and Excise Duties (Personal Reliefs for Goods Permanently Imported) Order 1993. The amendments to the Orders ensure that certain goods brought into the Island by private individuals, diplomats and visiting forces that are currently free from VAT and excise duties (where applicable) continue to be so following the United Kingdom's exit from the European Union.