

Statutory Document No. 2019/0195



Taxation (Cross-border Trade) Act 2018

CUSTOMS (TARIFF-FREE ACCESS FOR GOODS FROM BRITISH OVERSEAS TERRITORIES) REGULATIONS 2019

Laid before Tynwald: 21st May 2019
Coming into Operation: in accordance with regulation 2

The Isle of Man Treasury makes the following Regulations under section 9(1) of the Taxation (Cross-border Trade) Act 2018, as it has effect in the Island¹.

1 Title

These Regulations are the Customs (Tariff-free Access for Goods from British Overseas Territories) Regulations 2019.

2 Commencement

These Regulations come into operation on exit day².

3 Interpretation

(1) In these Regulations —

“**the Act**” means the Taxation (Cross-border Trade) Act 2018, as it has effect in the Island;

“**the Arrangement**” means the Arrangement for import duty on trade in goods from certain British overseas territories dated 13 March 2019³;

“**Annex II of the Arrangement**” means Annex II of the Arrangement entitled “Concerning the definition of the concept of ‘originating

¹ The Taxation (Cross-border Trade) Act 2018 was applied in the Island by SD 2019/0080.

² Tynwald procedure – negative under section 32(6) of the Taxation (Cross-border Trade) Act 2018, as it has effect in the Island.

³ The Arrangement is available electronically at https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/785793/arrangement-import-duty-trade-goods-certain-british-overseas-territories.pdf

products' and methods of administrative cooperation" Titles I to VI together with accompanying Appendices I to III;

"**exit day**" has the same meaning as the European Union and Trade Act 2019; and

"**originating goods**" means goods which qualify as originating products under Annex II of the Arrangement.

- (2) In these Regulations, other words and expressions have the meaning given in the Customs Tariff (Establishment) Regulations 2019⁴.

4 Application

- (1) These Regulations apply to the importation into the Island of originating goods from British overseas territories listed in Annex I of the Arrangement.
- (2) They give effect to the preferential import duty rates which are to apply in respect of the importation of originating goods into the Island from British overseas territories as set out in paragraph 3 of the Arrangement.

5 Preferential tariff rates British overseas territories

- (1) Subject to meeting the conditions set out in regulation 6, where the importer or the importer's representative makes a customs declaration under section 3(1) of the Act claiming a preferential tariff rate in respect of originating goods from a British overseas territory and that declaration is accepted by Customs, those goods are to be imported into the Island free of import duty.
- (2) The preferential tariff rate which applies to originating goods from British overseas territories by virtue of provision in these Regulations is without prejudice to the application of a more favourable duty rate which may exist in relation to the same classification of goods by virtue of provision in other regulations made under the Act.

6 The conditions

For the purposes of regulation 5, the conditions set out in the regulation are that —

- (a) the goods qualify as originating products under Annex II of the Arrangement; and
- (b) the importer or the importer's representative provide, on request from Customs —
- (i) a valid proof of origin, in accordance with Annex II of the Arrangement, in respect of those goods; and

⁴ SD 2019/0194.

- (ii) the documents required under Annex II of the Arrangement.

MADE 10 APRIL 2019

A L CANNAN
Minister for the Treasury

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations make provision in respect of tariff-free access into the Island for goods which originate from certain British overseas territories of the United Kingdom.

On withdrawal from the European Union, these Regulations give effect to an Arrangement between the United Kingdom government and the governments of certain British overseas territories to maintain tariff-free access into the Island for goods which originate from overseas territories such as provided for in the regulations.