



Isle of Man

Ellan Vannin

AT 40 of 1986

**CUSTOMS AND EXCISE DUTIES
(GENERAL RELIEFS) ACT 1986**



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**Isle of Man***Ellan Vannin*

CUSTOMS AND EXCISE DUTIES (GENERAL RELIEFS) ACT 1986

Received Royal Assent: 24 July 1986
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Commenced: 1 April 1987

AN ACT to provide for reliefs and exemptions from customs and excise duties, and for other matters.

GENERAL NOTES

1. The maximum fines in this Act are as increased by the *Criminal Justice (Penalties, Etc.) Act 1993* s 1.
2. References to a Board of Tynwald are to be construed in accordance with the *Government Departments Act 1987* s 7.

Principal reliefs from customs duties

1 Reliefs from customs duty for conformity with EU obligations and other international obligations, etc¹

[P1979/3/1]

- (1) The Treasury may, in accordance with subsections (2) to (6) by order provide for relieving goods from the whole or part of any customs duty chargeable on goods imported into the Island.
- (2) Goods of any description may be relieved from customs duty if and in so far as the relief appears to the Treasury to be necessary or expedient with a view to —
 - (a) conforming with any EU obligations; or²
 - (b) otherwise affording relief provided for, by or under the EU Treaties or any decisions of the European Council.³
- (3) Goods of any description may be relieved from customs duty if and in so far as the relief appears to the Treasury to be necessary or expedient with a view to conforming with an international agreement relating to matters other than commercial relations.

- (4) Exposed cinematograph film may be relieved from customs duty if certified as provided by the order to be of an educational character.
- (5) Relief given by virtue of subsection (4) may be restricted with a view to securing reciprocity in countries or territories outside the Island.
- (6) Articles recorded with sound, other than exposed cinematograph film, may be relieved from customs duty (other than duty chargeable on similar articles not so recorded) if the articles are not produced in quantity for general sale as so recorded.

2 Reliefs from customs duty referable to EU practices⁴

[P1979/3/2]

- (1) The Treasury may by regulations make such provision as regards reliefs from customs duty chargeable on goods imported into the Island as appears to it to be expedient having regard to the practices adopted or to be adopted in member States, whether by law or administrative action and whether or not for conformity with EU obligations.⁵
- (2) Regulations under this section may amend or repeal accordingly any of sections 1, 3, 4 and 13.

3 Power to exempt particular importations of certain goods from customs duty

[P1979/3/3]

- (1) Subject to the provisions of this section, the Treasury may direct that payment shall not be required of the whole or part of any customs duty which is chargeable on any goods imported or proposed to be imported into the Island if it is satisfied —
 - (a) that the goods qualify for relief under this section; and
 - (b) that in all the circumstances it is expedient for the relief to be given.
- (2) The following goods qualify for relief under this section, that is to say, articles intended and reasonably required —
 - (a) for the purpose of subjecting the articles, or any material or component in the articles, to examination or tests with a view to promoting or improving the manufacture in the Island of goods similar to those articles or to that material or component, as the case may be; or
 - (b) for the purpose of subjecting goods capable of use with those or similar articles (including goods which might be used as materials or components in such articles or in which such articles might be used as materials or components) to examination or tests with a view to promoting or improving the manufacture in the Island of those or similar goods.

- (3) Any direction of the Treasury under this section may be given subject to such conditions as it thinks fit.
- (4) Where a direction given by the Treasury under this section is subject to any conditions, and it is proposed to use or dispose of the goods in any manner for which the consent of the Treasury is required by the conditions, the Treasury may consent to the goods being so used or disposed of subject to payment of the duty which would have been payable but for the direction or such part of the duty as the Treasury thinks appropriate in the circumstances.
- (5) The Treasury shall not give a direction under this section except on a written application made by the importer.
- (6) The Treasury on making a direction under this section or at any time afterwards may impose any such conditions as it sees fit for the protection of the revenue (including conditions requiring security for the observance of any conditions subject to which relief is granted).
- (7) A direction of the Treasury under this section shall have effect only if and so long as any conditions of the relief are complied with; but where any customs duty is paid on the importation of any goods, and the Treasury is satisfied that by virtue of a direction subsequently given and having effect under this section payment of the duty is not required, then the duty shall be repaid.

4 Administration of reliefs under section 1 and administration or implementation of similar EU reliefs⁶

[P1979/3/4]

- (1) The Treasury may by order make provision for the administration of any relief under section 1 or for the implementation or administration of any like relief provided for by any EU instrument.⁷
- (2) An order under this section may in particular —
 - (a) impose or authorise the imposition of conditions for securing that goods relieved from duty as being imported for a particular purpose are used for that purpose or such other conditions as appear expedient to secure the object or prevent abuse of the relief;
 - (b) where the relief is limited to a quota of imported goods, provide for determining the allocation of the quota or for enabling it to be determined by the issue of certificates or licences or otherwise;
 - (c) confer on any Board of Tynwald or Statutory Board or any other authority or person functions in connection with the administration of the relief or the enforcement of any condition of relief;

- (d) authorise any Board of Tynwald or Statutory Board having any such functions to make payments (whether for remuneration or for expenses) to persons advising such Boards or otherwise acting in the administration of the relief;
 - (e) require the payment of fees by persons applying for the relief or applying for the registration of any person or premises in connection with the relief;
 - (f) authorise articles for which relief is claimed to be sold or otherwise disposed of if the relief is not allowed and duty is not paid.
- (3) Any expenses incurred by a Board of Tynwald or Statutory Board by virtue of any order under this section shall be defrayed out of money provided by Tynwald, and any fees received by such Boards by virtue of any such order shall be paid into the General Revenue of the Island.

Miscellaneous reliefs from customs and excise duties

5 Power to provide for reliefs from duty and value added tax in respect of imported legacies

[P1979/3/7]

- (1) The Treasury may by order make provision for conferring reliefs from duty and value added tax in respect of goods imported into the Island by or for any person who has become entitled to them as legatee.
- (2) Any such relief may take the form either of an exemption from payment of duty and tax or of a provision whereby the sum payable by way of duty or tax is less than it would otherwise be.
- (3) The Treasury may by order make provision supplementing any EU relief, in such manner as it thinks necessary or expedient.⁸
- (4) An order under this section —
 - (a) may make any relief for which it provides or any EU relief subject to conditions, including conditions which are to be complied with after the importation of the goods to which the relief applies; and⁹
 - (b) may, in relation to any relief conferred by order made under this section, contain such incidental and supplementary provisions as the Treasury thinks necessary or expedient.
- (5) In this section —

“EU relief” means any relief which is conferred by an EU instrument and is of a kind, or of a kind similar to that, which could otherwise be conferred by order made under this section;¹⁰

“duty” means customs or excise duty chargeable on goods imported into the Island and, in the case of excise duty, includes any addition to the duty by virtue of section 1 of the *Excise Duties (Surcharges or Rebates) Act 1986*;

“legatee” means any person taking under a testamentary disposition or *donatio mortis causa* or on an intestacy; and

“value added tax” means value added tax chargeable on the importation of goods.

6 Relief from customs or excise duty on trade samples, labels, etc

[P1979/3/8]

The Treasury may allow the delivery without payment of customs or excise duty on importation, subject to such conditions and restrictions as it sees fit —

- (a) of trade samples of such goods as it sees fit, whether imported as samples or drawn from the goods on their importation;
- (b) of labels or other articles supplied without charge for the purpose of being re-exported with goods manufactured or produced in, and to be exported from, the Island or the United Kingdom.

7 Relief from customs or excise duty on antiques, prizes, etc

[P1979/3/9]

The Treasury may allow the delivery without payment of customs or excise duty on importation —

- (a) of any goods (other than spirits or wine) which are proved to the satisfaction of the Treasury to have been manufactured or produced more than 100 years before the date of importation;
- (b) of articles which are shown to the satisfaction of the Treasury to have been awarded abroad to any person for distinction in art, literature, science or sport, or for public service, or otherwise as a record of meritorious achievement or conduct, and to be imported by or on behalf of that person.

Reliefs from excise duties

8 Relief from excise duty on certain Manx, etc goods re-imported

[P1979/3/10]

- (1) Without prejudice to any other statutory provision relating to excise, the following provisions of this section shall have effect in relation to goods manufactured or produced in the Island or the United Kingdom which are re-imported into the Island after exportation therefrom.
- (2) If the goods are at the date of their re-importation excise goods, they may on re-importation be delivered for home use without payment of excise duty if it is shown to the satisfaction of the Treasury —

- (a) that at the date of their exportation the goods were not excise goods or, if they were then excise goods, that the excise duty had been paid before their exportation; and
 - (b) that no drawback in respect of the excise duty and no allowance has been paid on their exportation or that any such drawback or allowance so paid has been repaid to the General Revenue of the Island; and
 - (c) that the goods have not undergone any process outside the Island and the United Kingdom since their exportation.
- (3) If the goods both are at the date of their re-importation and were at the date of their exportation excise goods, but they were exported without the excise duty having been paid from a warehouse or from the place where they were manufactured or produced, then, where the following conditions are satisfied, that is to say —
- (a) it is shown to the satisfaction of the Treasury that they have not undergone any process outside the Island since their exportation; and
 - (b) any allowance paid on their exportation is repaid to the General Revenue of the Island,

the goods may on their re-importation, subject to such conditions and restrictions as the Treasury may impose, be entered and removed without payment of excise duty for re-warehousing or for return to the place where they were manufactured or produced, as the case may be.

- (4) Nothing in this section shall authorise the delivery for home use of any goods not otherwise eligible therefor.
- (5) In this section —

“excise goods” means goods —

- (a) of a class or description chargeable at the time in question with a duty of excise; or
- (b) in the manufacture or preparation of which, any goods of such a class or description have been used;

“the excise duty” means the duty by virtue of which the goods are or were at the time in question excise goods.

9 Relief from excise duty on certain foreign goods re-imported

[P1979/3/11]

- (1) Without prejudice to any other enactment relating to excise but subject to subsection (2), goods manufactured or produced outside the Island and the United Kingdom which are re-imported into the Island after exportation from the Island may on their re-importation be delivered without payment of excise duty for home use, where so eligible, if it is shown to the satisfaction of the Treasury —

- (a) that no excise duty was chargeable thereon at their previous importation or that any excise duty so chargeable was then paid; and
 - (b) that no drawback has been paid or excise duty refunded on their exportation or that any drawback so paid or excise duty so refunded has been repaid to the General Revenue of the Island; and
 - (c) that the goods have not undergone any process outside the Island since their exportation.
- (2) For the purposes of this section goods which on their previous importation were entered for transit or transhipment or were permitted to be delivered without payment of excise duty as being imported only temporarily with a view to subsequent re-exportation and which were re-exported accordingly shall on their re-importation be deemed not to have been previously imported.

Relief for goods for Her Majesty's ships

10 Supply of duty-free goods to Her Majesty's ships

[P1979/3/12]

- (1) The Treasury may by regulations provide that, subject to any prescribed conditions, goods of any description specified in the regulations which are supplied either —
- (a) to any ship of the Royal Navy in commission of a description so specified, for the use of persons serving in that ship, being persons borne on the books of that or some other ship of the Royal Navy or a naval establishment; or
 - (b) to the Secretary of State, for the use of persons serving in ships of the Royal Navy or naval establishments,
- shall for all or any purposes of any excise duty or drawback in respect of those goods be treated as exported, and a person supplying or intending to supply goods as mentioned in paragraph (a) or (b) shall be treated accordingly as exporting or intending to export them.
- (2) Regulations made under this section with respect to goods of any description may regulate or provide for regulating the quantity allowed to any ship or establishment, the manner in which they are to be obtained and their use or distribution.
- (3) The regulations may —
- (a) contain such other incidental or supplementary provisions as appear to the Treasury to be necessary for the purposes of this section, including any adaptations of the customs and excise Acts; and

- (b) make different provision in relation to different cases, and in particular in relation to different classes or descriptions of goods or of ships or establishments.
- (4) In subsection (1) “prescribed” means prescribed by regulations under this section or, in pursuance of any such regulations, by the Treasury.
- (5) The powers conferred by this section shall apply for the purposes of customs duty as they apply for the purposes of excise duty but shall not so apply after such day as the Treasury may by order appoint.

Personal reliefs

11 Power to provide, in relation to persons entering the Island, for reliefs from duty and value added tax and for simplified computation of duty and tax

[P1979/3/13]

- (1) The Treasury may by order make provision for conferring on persons entering the Island reliefs from duty and value added tax; and any such relief may take the form either of an exemption from payment of duty and tax or of a provision whereby the sum payable by way of duty or tax is less than it would otherwise be.
- (2) The Treasury may by order make provision supplementing any EU relief, in such manner as it thinks necessary or expedient.¹¹
- (3) Without prejudice to subsection (1), the Treasury may by order make provision whereby, in such cases and to such extent as may be specified in the order, a sum calculated at a rate specified in the order is treated as the aggregate amount payable by way of duty and tax in respect of goods imported by a person entering the Island; but any order making such provision shall enable the person concerned to elect that duty and tax shall be charged on the goods in question at the rate which would be applicable apart from that provision.
- (4) An order under this section —
 - (a) may make any relief for which it provides, or any EU relief, subject to conditions, including conditions which are to be complied with after the importation of the goods to which the relief applies and conditions with respect to the conduct in relation to goods of persons other than the person on whom the relief is conferred and of persons whose identity cannot be ascertained at the time of importation;¹²
 - (b) may, in relation to any relief conferred by order under this section, contain such incidental and supplementary provisions as the Treasury thinks necessary or expedient, including provisions requiring any person to whom a condition of the relief at any time

relates to notify the Treasury of any non-compliance with the condition and provisions for the forfeiture of goods in the event of non-compliance with any condition subject to which they have been relieved from duty or tax; and¹³

- (c) may make different provision for different cases.
- (4A) An order under this section may provide, in relation to any relief which under such an order is made subject to a condition, for there to be a presumption that, in such cases as may be described in the order by reference —
- (a) to the quantity of goods in question; or
- (b) to any other factor which the Treasury considers appropriate, the condition is to be treated, unless the Treasury is satisfied to the contrary, as not being complied with.¹⁴
- (4B) An order under this section may provide, in relation to any requirement of such an order for the Treasury to be notified of non-compliance with a condition to which any relief from payment of any duty of excise is made subject, for goods to be exempt from forfeiture under section 130 of the *Customs and Excise Management Act 1986* in respect of non-compliance with that condition if —
- (a) the non-compliance is notified to the Treasury in accordance with that requirement;
- (b) any duty which becomes payable on those goods by virtue of the non-compliance is paid; and
- (c) the circumstances are otherwise such as may be described in the order.¹⁵
- (4C) If any person fails to comply with any requirement of an order under this section to notify the Treasury of any non-compliance with a condition to which any relief is made subject —
- (a) he shall be liable, on summary conviction, to a fine of £5,000; and
- (b) the goods in respect of which the offence was committed shall be liable to forfeiture.¹⁶
- (5) In this section —
- “EU relief” means any relief which is conferred by an EU instrument and is of a kind, or of a kind similar to that, which could otherwise be conferred by order made under this section;¹⁷
- “conduct”, in relation to any person who has or may acquire possession or control of any goods, includes that person’s intentions at any time in relation to those goods;¹⁸

“duty” means customs or excise duty chargeable on goods imported into the Island and, in the case of excise duty, includes any addition thereto by virtue of section 1 of the *Excise Duties (Surcharges or Rebates) Act 1986*; and

“value added tax” or “tax” means value added tax chargeable on the importation of goods from places outside the member States or on the acquisition of goods from member States other than the Island and the United Kingdom.¹⁹

- (6) Nothing in any order under this section shall be construed as authorising any person to import any thing in contravention of any prohibition or restriction for the time being in force with respect thereto under or by virtue of any statutory provision.

11A Relief from excise duty on goods imported for testing etc

- (1) The Treasury may by order provide that, in such cases and subject to such exceptions as may be specified in the order, goods imported into the Island for the sole or main purpose —

- (a) of being examined, analysed or tested; or
- (b) of being used to test other goods,

shall be relieved from excise duty chargeable on importation; and any such relief may take the form either of an exemption from payment of duty or of a provision whereby the sum payable by way of duty is less than it otherwise would be.

- (2) An order under this section —
- (a) may make any relief for which it provides subject to conditions specified in or under the order, including conditions to be complied with after the importation of the goods to which the relief applies;
 - (b) may contain such incidental and supplementary provisions as the Treasury thinks necessary or expedient.
- (3) In this section, references to excise duty include any additions to such duty by virtue of section 1 of the *Excise Duties (Surcharges or Rebates) Act 1986*.²⁰

11B Reliefs from duties and taxes for persons enjoying certain immunities and privileges

- (1) The Treasury may by order make provision for conferring in respect of any persons to whom this section applies reliefs, by way of remission or repayment, from payment by them or others of duties of customs or excise, value added tax or car tax.
- (2) An order under this section may make any relief for which it provides subject to such conditions binding the person in respect of whom the

relief is conferred and, if different, the person liable apart from the relief for payment of the tax or duty (including conditions which are to be complied with after the time when, apart from the relief, the duty or tax would become payable) as may be imposed by or under the order.

- (3) An order under this section may include any of the provisions mentioned in subsection (4) for cases where —
- (a) relief from payment of any duty of customs or excise, value added tax or car tax chargeable on any goods, or on the supply of any goods or services or the importation of any goods has been conferred (whether by virtue of an order under this section or otherwise) in respect of any person to whom this section applies, and
 - (b) any condition required to be complied with in connection with the relief is not complied with.
- (4) The provisions referred to in subsection (3) are —
- (a) provision for payment to the Treasury of the tax or duty by —
 - (i) the person liable, apart from the relief, for its payment, or
 - (ii) any person bound by the condition, or
 - (iii) any person who is or has been in possession of the goods or has received the benefit of the services,
or for two or more of those persons to be jointly and severally liable for such payment, and
 - (b) in the case of goods, provision for forfeiture of the goods.
- (5) An order under this section —
- (a) may contain such incidental and supplementary provisions as the Treasury thinks necessary or expedient, and
 - (b) may make different provision for different cases.
- (6) In this section and section 11D of this Act —

“duty of customs” includes any agricultural levy within the meaning of section 6 of the European Communities Act 1972 (of Parliament) chargeable on goods imported into the Island, and

“duty of excise” means any duty of excise chargeable on goods and includes any addition to excise duty by virtue of section 1 of the *Excise Duties (Surcharges or Rebates) Act 1986*.

- (7) For the purpose of this section and section 11D of this Act, where in respect of any person to whom this section applies relief is conferred (whether by virtue of an order under this section or otherwise) in relation to the use of goods by any persons or for any purposes, the relief is to be treated as conferred subject to a condition binding on him that the goods will be used only by those persons or for those purposes.

- (8) Nothing in any order under this section shall be construed as authorising a person to import any thing in contravention of any prohibition or restriction for the time being in force with respect to it under or by virtue of any enactment.²¹

11C Persons to whom section 11B applies

- (1) The persons to whom section 11B of this Act applies are —
- (a) any person who, for the purposes of any provision of the Visiting Forces Act 1952 (of Parliament) or the International Headquarters and Defence Organisations Act 1964 (of Parliament) is —
- (i) a member of a visiting force or of a civilian component of such a force or a dependant of such a member, or
- (ii) a headquarters, a member of a headquarters or a dependant of such a member,
- (b) any person enjoying any privileges or immunities under or by virtue of —
- (i) the Diplomatic Privileges Act 1964 (of Parliament),
- (ii) the Commonwealth Secretariat Act 1966 (of Parliament),
- (iii) the Consular Relations Act 1968 (of Parliament),
- (iv) the International Organisations Act 1968 (of Parliament), or
- (v) the Overseas Development and Co-operation Act 1980 (of Parliament),
- (c) any person enjoying, under or by virtue of section 2 of the European Communities Act 1972 (of Parliament), any privileges or immunities similar to those enjoyed under or by virtue of the enactments referred to in paragraph (b).
- (2) The Treasury may by order amend subsection (1) to include any persons enjoying any privileges or immunities similar to those enjoyed under or by virtue of the enactments referred to in paragraph (b) of that subsection.
- (3) No order made under this section shall come into operation until it has been approved by Tynwald.²²

11D Offence where relieved goods used, etc, in breach of condition

- (1) Subsection (2) applies where —
- (a) any relief from payment of any duty of customs or excise, value added tax or car tax chargeable on, or on the supply or importation of, any goods has been conferred (whether by virtue of an order under section 11B of this Act or otherwise) in respect of any person to whom that section applies subject to any

condition as to the persons by whom or the purposes for which the goods may be used, and

- (b) if the tax or duty has subsequently become payable, it has not been paid.
- (2) If any person —
- (a) acquires the goods for his own use, where he is not permitted by the condition to use them, or for use for a purpose that is not permitted by the condition or uses them for such a purpose, or
 - (b) acquires the goods for use, or causes or permits them to be used, by a person not permitted by the condition to use them or by a person for a purpose that is not permitted by the condition or disposes of them to a person not permitted by the condition to use them,

with intent to evade payment of any tax or duty that has become payable or that, by reason of the disposal, acquisition or use, becomes or will become payable, he is guilty of an offence.

- (3) For the purposes of this section —
- (a) in the case of a condition as to the persons by whom goods may be used, a person is not permitted by the condition to use them unless he is a person referred to in the condition as permitted to use them, and
 - (b) in relation to a condition as to the purposes for which goods may be used, a purpose is not permitted by the condition unless it is a purpose referred to in the condition as a permitted purpose,
- and in this section “dispose” includes “lend” and “let on hire”, and “acquire” shall be interpreted accordingly.
- (4) A person guilty of an offence under this section may be arrested and shall be liable —
- (a) on summary conviction, to a penalty of three times the value of the goods or £1,000 (whichever is the greater), or to imprisonment for a term not exceeding six months, or to both, or
 - (b) on conviction on information, to a penalty of any amount, or to imprisonment for a term not exceeding seven years, or to both.²³
- (5) Where any person is guilty of an offence under this section, the goods in respect of which the offence was committed shall be liable to forfeiture.²⁴

*Produce of the sea etc.***12 Produce of the sea, etc**

[P1979/3/14]

- (1) Fish, whales or other natural produce of the sea, or goods produced or manufactured therefrom at sea, if brought direct to the Island, shall —
 - (a) in the case of goods which, under any statutory provision or instrument having the force of law, are to be treated as originating in the Island, be deemed for the purposes of any charge to customs duty not to be imported; and
 - (b) in the case of goods which, under any enactment or instrument having the force of law, are to be treated as originating in any other country or territory, be deemed to be consigned to the Island from that country.
- (2) Any goods brought into the Island which are shown to the satisfaction of the Treasury to have been grown, produced or manufactured in any area for the time being designated under section 1(7) of the Continental Shelf Act 1964 (an Act of Parliament) and to have been so brought direct from that area shall be deemed for the purposes of any charge to customs duty not to be imported.
- (3) The Treasury may by regulations prescribe cases in which, with a view to exempting any goods from any duty, or charging any goods with duty at a reduced or preferential rate, under any of the enactments relating to duties of customs the continental shelf of any country prescribed by the regulations, or of any country or a class of countries so prescribed, shall be treated for the purposes of such of those enactments or of any instruments made thereunder as may be so prescribed as if that shelf formed part of that country and any goods brought from that shelf were consigned from that country.
- (4) In subsection (3) “continental shelf”, in relation to any country means —
 - (a) if that country is the United Kingdom, any area for the time being designated under section 1(7) of the Continental Shelf Act 1964 (an Act of Parliament);
 - (b) in any other case, the seabed and sub-soil of the submarine areas adjacent to the coast, but outside the seaward limits of the territorial waters, of that country over which the exercise by that country of sovereign rights in accordance with international law is recognised or authorised by Her Majesty’s Government in the United Kingdom.

*False statements etc. in connection with reliefs from customs duties***13 False statements etc in connection with reliefs from customs duties**

[P1979/3/15]

- (1) If a person —
- (a) for the purposes of an application for relief from customs duty under section 1 or 3 or under an EU instrument; or²⁵
 - (b) for the purpose of an application for an authorisation under regulations made under section 2,

makes any statement or furnishes any document which is false in a material particular to any Board of Tynwald or Statutory Board or to any authority or person on whom functions are conferred by or under section 1, 3 or 4 or an EU instrument, then —

- (i) any decision allowing the relief or granting the authorisation applied for shall be of no effect; and
 - (ii) if the statement was made or the document was furnished knowingly or recklessly, that person shall be guilty of an offence under this section.²⁶
- (2) A person guilty of an offence under this section shall be liable —
- (a) on summary conviction, to a fine of £5,000, or to imprisonment for a term not exceeding 6 months, or to both; or
 - (b) on conviction on information, to a fine or to imprisonment for a term not exceeding 2 years, or to both.
- (3) References in Parts XI and XII of the *Customs and Excise Management Act 1986* to an offence under the customs and excise Acts shall not apply to an offence under this section.

*Supplementary provisions***14 Public documents**

[1979/3/17]

Section 180 of the *Customs and Excise Management Act 1986* (Tynwald procedure, application of legislation, power to amend and date of commencement) shall have effect in relation to this Act as it has in relation to that Act and for this purpose, the references in that section to “section 190” and “the *Customs and Excise Management Act 1979*” shall be construed as references to “section 17” and “the *Customs and Excise Duties (General Reliefs) Act 1979*”.

15 Interpretation

[P1979/3/18]

- (1) This Act and the other Acts included in the Customs and Excise Acts 1986 shall be construed as one Act but where a provision of this Act refers to this Act that reference is not to be construed as including a reference to any of the others.
- (2) Any expression used in this Act or in any instrument made under this Act to which a meaning is given by any other Act included in the Customs and Excise Acts 1986 has, except where the context otherwise requires, the same meaning in this Act or in any instrument as in that Act; and for ease of reference the Table below indicates the expressions used in this Act to which a meaning is given by any other such Act —

Customs and Excise Management Act 1986

“the customs and excise Acts”

“the Customs and Excise Acts 1986”

“goods”

“hovercraft”

“ship”

“transit or transshipment”

“warehouse”

“Alcoholic Liquor Duties Act 1986”

“spirits”

“wine”

- (3) This Act applies as if references to ships included references to hovercraft.

16 [Repealed]²⁷

17 Citation and commencement

[P1979/3/20]

- (1) This Act may be cited as the Customs and Excise Duties (General Reliefs) Act 1986 and is included in the Acts which may be cited as the Customs and Excise Acts 1986.
- (2) This Act shall come into operation on such day as the Treasury may by order appoint, and different days may be appointed for different purposes and different provisions.²⁸

Schedule²⁹

ENDNOTES

Table of Legislation History

Legislation	Year and No	Commencement

Table of Renumbered Provisions

Original	Current

Table of Endnote References

¹ S 1 heading amended by SD0606/12.

² Para (a) amended by SD0606/12.

³ Para (b) amended by SD0606/12 and by Statute Law Revision Act 2017 s 31.

⁴ S 2 heading amended by Statute Law Revision Act 2017 s 31.

⁵ Subs (1) amended by SD0606/12.

⁶ S 4 heading amended by Statute Law Revision Act 2017 s 31.

⁷ Subs (1) amended by SD0606/12.

⁸ Subs (3) amended by Statute Law Revision Act 2017 s 31.

⁹ Para (a) amended by Statute Law Revision Act 2017 s 31.

¹⁰ Definition of “Community relief” amended by SD0606/12 and replaced by definition of “EU relief” by Statute Law Revision Act 2017 s 31.

¹¹ Subs (2) amended by Statute Law Revision Act 2017 s 31.

¹² Para (a) amended by GC397/92 and by Statute Law Revision Act 2017 s 31.

¹³ Para (b) amended by GC397/92.

¹⁴ Subs (4A) inserted by GC397/92.

¹⁵ Subs (4B) inserted by GC397/92.

¹⁶ Subs (4C) inserted by GC397/92.

¹⁷ Definition of “Community relief” amended by SD0606/12 and replaced by definition of “EU relief” by Statute Law Revision Act 2017 s 31.

¹⁸ Definition of “conduct” inserted by GC397/92.

¹⁹ Definition of “value added tax” or “tax” amended by GC397/92.

²⁰ S11A inserted by GC270/88.

²¹ S 11B inserted by GC337/89.

²² S 11C inserted by GC337/89.

²³ Subs (4) amended by Police Powers and Procedures Act 1998 s 77.

²⁴ S 11D inserted by GC337/89. Subs (5) added by GC397/92.

²⁵ Para (a) amended by SD0606/12.

²⁶ Subs (1) amended by SD0606/12.

²⁷ S16 repealed by Statute Law Revision Act 1992 Sch 2.

²⁸ ADO (whole Act) 1/4/1987 (GC48/87).

²⁹ Sch repealed by Statute Law Revision Act 1992 Sch 2.