



Isle of Man

Ellan Vannin

AT 7 of 1993

CUSTOMS AND EXCISE ACT 1993



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Index

Section	Page
1 Application to the Island of certain enactments relating to customs and excise etc.....	5
2 Power of Treasury to make Orders as to Customs and Excise.....	7
3 Public documents.....	7
3A Interpretation.....	8
4 Amendments, repeals and savings	9
5 Short title, construction and commencement	9
SCHEDULE 1	11
AMENDMENT OF ENACTMENTS	11
SCHEDULE 2	11
REPEALS	11
ENDNOTES	13
TABLE OF ENDNOTE REFERENCES	13

**Isle of Man***Ellan Vannin*

CUSTOMS AND EXCISE ACT 1993

Received Royal Assent: 18 May 1993
Passed: 18 May 1993
Commenced: 1 August 1993

AN ACT to consolidate with simplifications and amendments certain enactments relating to customs and excise etc; and for connected purposes.

1 Application to the Island of certain enactments relating to customs and excise etc

[1975/26/1,2 and Sch]

- (1) The Treasury may by order apply to the Island as part of the law of the Island, subject to such exceptions, modifications and adaptations as may be specified in the order, any provision of the instruments to which this section applies.
- (2) An order under this section may modify any enactment (other than an enactment in this Act), including any retained EU law, which is inconsistent with, or is unnecessary or requires modification in consequence of —
 - (a) any instrument applied to the Island by the order;
 - (b) the order.¹
- (2A) An order under this section may make any provision that could be made by an Act of Tynwald.²
- (3) This section applies to the following instruments —
 - (a) “the Customs and Excise Acts 1979” as defined in section 1(1) of the Customs and Excise Management Act 1979 (an Act of Parliament);
 - (aa) the Export Control Act 2002 (an Act of Parliament), as amended from time to time;³
 - (ab) any UK legislation imposing and regulating a duty of customs by reference to the importation or exportation of goods into or from the United Kingdom and making any other provision in relation to any duty of customs, excise duty and value added tax in connection with the withdrawal of the United Kingdom from the EU;⁴

- (ac) any UK legislation imposing taxes, levies or other charges that the Treasury is satisfied has direct or indirect benefit to the environment and which concerns the import or export of goods between the Isle of Man and the United Kingdom or any other jurisdiction;⁵
 - (b) any enactment of Parliament replacing or modifying, directly or indirectly, any of the Acts specified in paragraph (a), (aa) or (ab);⁶
 - (c) any enactment of Parliament relating to customs or excise;
 - (d) any enactment of Parliament prohibiting, restricting, or relating to, the import or export of any thing into or from the United Kingdom;
 - (da) any enactment of Parliament prohibiting, restricting, or relating to, the supply of services in the United Kingdom or elsewhere;⁷
 - (db) any enactment of Parliament prohibiting, restricting, or relating to the buying, selling or placing on the market of goods in the United Kingdom or elsewhere;⁸
 - (e) any enactment of Parliament controlling the means of conveyance of persons and things entering or leaving the United Kingdom;
 - (f) any instrument of a legislative character (including, for the avoidance of doubt, any notice or public notice) made, issued, given or published, or having effect as if made, issued, given or published, under any of the enactments mentioned in paragraphs (a) to (e); or⁹
 - (g) any EU instrument which has effect in the United Kingdom on and after IP completion day and concerns —
 - (i) taxes in the nature of excise duties;
 - (ii) value added tax; or
 - (iii) statistics relating to the trading of goods between Member States; or
 - (iv) the supply of services;¹⁰
 - (v) the buying, selling or placing on the market of goods;^{11 12}
 - (h) any Act of Parliament or instrument of a legislative character made under an Act of Parliament which, in the United Kingdom, implements or gives effect to an EU instrument of a class mentioned in paragraph (g).¹³
- (3A) The Treasury may by order amend subsection (3) by —
- (a) adding to it (with or without qualification) any instrument; or
 - (b) deleting from it any instrument (including any instrument added to it by a previous order under this subsection).

Tynwald procedure – approval required.¹⁴

- (4) [Repealed]¹⁵

- (5) Any reference to an instrument in subsection (3)(g) is to be treated as a reference to that instrument as amended, extended or applied by any other instrument.¹⁶

2 Power of Treasury to make Orders as to Customs and Excise

The Treasury may by Order —

- (a) impose, abolish or vary any duty of customs or excise;
- (b) impose or vary any restriction on —
 - (i) the import or removal of goods into the Island;
 - (ii) the export or removal of goods from the Island;
 - (iii) the placing of goods on the market in the Island;¹⁷
- (c) modify any provision of an enactment concerning any such duty or restriction,

in such manner as may appear to it expedient for the purpose of making such duties and restrictions, and any provision relating thereto, in the Island correspond to those in force in the United Kingdom.

3 Public documents

[1979/29/1]

- (1) An order under section 1 or 2 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.
- (2) An order under section 1 or 2 may be made retrospective and be deemed to have come into operation from such day or days as may be specified in the order, not being earlier than the date on which the corresponding provision had effect in the United Kingdom.
- (3) The power to make an order under section 1 or 2 may be exercised in such manner as the Treasury considers necessary or expedient to give full effect to the provisions of the Customs and Excise Agreement 1979 which was signed on behalf of the Governments of the Isle of Man and of the United Kingdom on 15 October 1979 (or any replacement of that agreement); and an order made for these purposes may in addition make provision —
 - (a) for the disclosure by the Treasury of information to any person mentioned in the order;
 - (b) in relation to the recovery of any duty, fine or other sum payable by any person in consequence of the agreement;
 - (c) in relation to the creation of offences in connection with matters related to the agreement;
 - (d) about what constitutes evidence in relation to any proceedings brought by virtue of paragraph (b);

- (e) in relation to the obtaining of statistical information for the purposes of the agreement;
 - (f) about the laying of the report mentioned in section 2(5) of the Isle of Man Act 1979 (an Act of Parliament) before Tynwald;
 - (g) in relation to any matter the Treasury thinks requisite for the operation of the arrangements put in place by the agreement.¹⁸
- (3A) An order under section 1 may provide that a reference in it to an instrument referred to in section 1(3) or to a provision of such an instrument is to be construed as a reference to the instrument or provision as amended from time to time.¹⁹
- (4) An order under section 1 shall have annexed to it a text of any instrument applied by the order, incorporating the exceptions, adaptations and modifications specified in the order.²⁰
- (4A) If subsection (3A) applies, the text to be annexed under subsection (4) is the text of the instrument at the time the order is made.²¹
- (4B) However, the Treasury –
- (a) may update the text to reflect any amendment made to the instrument after the making of the order; and
 - (b) must update the text if a person requests an updated text of the instrument applied by the order.²²
- (5) The Treasury shall cause a copy of the text prepared under subsection (4) to be supplied to any person requesting the same on payment of such fee as may be prescribed under Part 5, Division 4 (general fee power) of the *Interpretation Act 2015*.²³

3A Interpretation

In this Act –

“**buying**”, in relation to goods, includes hiring, borrowing, accepting as a gift or otherwise acquiring them (whether in the United Kingdom or elsewhere), and “**selling**” shall be construed accordingly;

“**supply of services**” includes all forms of supply and all forms of services (whether supplied for a consideration or not), and, but without prejudice to the generality of the foregoing, includes –

- (a) the production, delivery, transfer or communication of (by tangible or intangible means) –
 - (i) any information capable of use for any purpose mentioned in sub-paragraph (i) or (ii) of paragraph (b); or
 - (ii) any computer software;
- (b) the provision of technical assistance of any description in connection with –

- (i) the development, production or use of any goods, information or computer software; or
- (ii) the development of the means of carrying out, or the carrying out, of any industrial or commercial activity whatsoever;
- (c) anything done in connection with the foregoing.²⁴

4 Amendments, repeals and savings

- (1) The enactments specified in Schedule 1 are amended in accordance with that Schedule.
- (2) The enactments specified in Schedule 2 are repealed to the extent specified in that Schedule.
- (3) Any resolution of Tynwald passed under section 1 of the *Customs and Excise (Isle of Man) Act 1958* which is in force immediately before this Act comes into operation shall have effect as if it was an order made under section 2 of this Act.
- (4) Any order made by the Governor in Council under the *Customs and Excise (Transfer of Functions) Act 1979* which is in force immediately before this Act comes into operation shall have effect as if it was an order made by the Treasury under section 1 or, as the case requires, 2 of this Act.
- (5) Subsections (3) and (4) are without prejudice to the operation of the *Interpretation Act 2015* in relation to this Act.²⁵
- (6) Section 1 is without prejudice to the generality of section 2A of the *European Communities (Isle of Man) Act 1973*.

5 Short title, construction and commencement

- (1) This Act may be cited as the Customs and Excise Act 1993 and the Customs and Excise Acts 1986 and this Act may together be cited as the Customs and Excise Acts 1986 to 1993.
- (2) This Act shall be construed as one with the Customs and Excise Acts 1986.
- (3) This Act shall come into operation on such day as the Treasury may by order appoint and different days may be appointed for different provisions or purposes.²⁶
- (4) An order under subsection (3) may contain such saving and transitional provisions as the Treasury considers appropriate.

Schedule 1**AMENDMENT OF ENACTMENTS**

Section 4(1)

[Sch 1 amends the following Acts —

Pool Betting (Isle of Man) Act 1961 q.v.

European Communities (Isle of Man) Act 1973 q.v.]

Schedule 2**REPEALS**

Section 4(2)

PART I – ACTS OF TYNWALD REPEALED

Part I repeals the following Acts wholly —

Customs and Excise (Isle of Man) Act 1958

Customs and Excise (Isle of Man) Act 1966

Customs and Excise Acts (Application) Act 1975

Customs and Excise Acts (Application) (Amendment) Act 1979

Customs and Excise (Transfer of Functions) Act 1979

Customs and Excise (Application) (Amendment) Act 1992

and the following Acts in part —

Statute Law Revision Act 1983

Treasury Act 1985.

PART II – PUBLIC DOCUMENTS REPEALED

Part II repeals the following Orders wholly —

Customs (Isle of Man) Acts (Extension and Modification) Order 1976 (GC2/76)

Customs and Excise Legislation (Application) (No.2) Order 1976 (GC71/76).

ENDNOTES

Table of Endnote References

- ¹ Subs (2) amended by European Union and Trade Act 2019 Sch 7.
- ² Subs (2A) inserted by European Union and Trade Act 2019 Sch 7.
- ³ Para (aa) inserted by Customs and Excise Act 2018 s 4 and amended by European Union and Trade Act 2019 Sch 7.
- ⁴ Para (ab) inserted by European Union and Trade Act 2019 Sch 7.
- ⁵ Para (ac) inserted by Climate Change Act 2021 Sch.
- ⁶ Para (b) amended by Customs and Excise Act 2018 s 4 and by European Union and Trade Act 2019 Sch 7.
- ⁷ Para (da) inserted by Customs and Excise etc. (Amendment) Act 2001 s 3.
- ⁸ Para (db) inserted by Customs and Excise etc. (Amendment) Act 2001 s 3 and amended by Customs and Excise Act 2018 s 4.
- ⁹ Para (f) substituted by European Union and Trade Act 2019 Sch 7.
- ¹⁰ Subpara (iv) added by Customs and Excise etc. (Amendment) Act 2001 s 2.
- ¹¹ Subpara (v) added by Customs and Excise etc. (Amendment) Act 2001 s 2 and amended by Customs and Excise Act 2018 s 4.
- ¹² Para (g) amended by SD0606/12 and by SD2020/0569 with effect from 31/12/2020 at 23:00.
- ¹³ Para (h) added by Value Added Tax Act 1996 Sch 15 and amended by SD0606/12.
- ¹⁴ Subs (3A) inserted by European Union and Trade Act 2019 Sch 7.
- ¹⁵ Subs (4) added by Value Added Tax Act 1996 Sch 15 and repealed by Interpretation Act 2015 s 105.
- ¹⁶ Subs (5) inserted by Customs and Excise Act 2018 s 4.
- ¹⁷ Subpara (iii) inserted by Customs and Excise Act 2018 s 5.
- ¹⁸ Subs (3) substituted by Customs and Excise Act 2018 s 6.
- ¹⁹ Subs (3A) inserted by European Union and Trade Act 2019 Sch 7.
- ²⁰ Subs (4) amended by Customs and Excise Act 2018 s 6 and European Union and Trade Act 2019 Sch 7.
- ²¹ Subs (4A) inserted by European Union and Trade Act 2019 Sch 7.
- ²² Subs (4B) inserted by European Union and Trade Act 2019 Sch 7.
- ²³ Subs (5) amended by Interpretation Act 2015 s 106.
- ²⁴ S 3A inserted by Customs and Excise etc. (Amendment) Act 2001 s 3.
- ²⁵ Subs (5) amended by Interpretation Act 2015 s 106.
- ²⁶ ADO (whole Act) 1/8/1993 (SD266/93).