

Taxation (Cross-border Trade) Act 2018

2018 CHAPTER 22

An Act to impose and regulate a duty of customs by reference to the importation of goods into the United Kingdom; to confer a power to impose and regulate a duty of customs by reference to the export of goods from the United Kingdom; to make other provision in relation to any duty of customs in connection with the withdrawal of the United Kingdom from the EU; to amend the law relating to value added tax, and the law relating to any excise duty on goods, in connection with that withdrawal; and for connected purposes.

[13th September 2018]

Provisions of the legislative instruments relating to customs and excise may be applied to the Isle of Man, with exceptions, modifications and adaptations, as provided for in section 1(1) of the Customs and Excise Act 1993 (of Tynwald).

“(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.”

Provisions of the Taxation (Cross-border Trade) Act 2018 (of Parliament) are applied to the Isle of Man, with exceptions, modifications and adaptations, by the Taxation (Cross-border Trade) Act 2018 (Application) Order 2019 [SD 2019/0080].