



Isle of Man

Ellan Vannin

AT 2 of 2019

EUROPEAN UNION AND TRADE ACT 2019



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**Isle of Man***Ellan Vannin*

EUROPEAN UNION AND TRADE ACT 2019

Signed in Tynwald: 15 January 2019
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AN ACT to repeal the European Communities (Isle of Man) Act 1973; to make provision consequent upon the withdrawal of the United Kingdom from the EU and the resultant cessation of Protocol No. 3 to the Act annexed to the Treaty relating to the Accession of the United Kingdom to the European Economic Community and to the European Atomic Energy Community signed at Brussels on the 22 January 1972; to make provision to apply EU law to, and to implement EU law in, the Island after exit day; to make provision to apply to the Island UK legislation relating to the United Kingdom's withdrawal from the EU and the United Kingdom's future relationship with the EU and relating to the functions of the Department of Environment, Food and Agriculture; to make provision in relation to trade and trade agreements; and for connected purposes.

BE IT ENACTED by the Queen's Most Excellent Majesty, by and with the advice and consent of the Council and Keys in Tynwald assembled, and by the authority of the same, as follows:—

Introductory

1 Short title

The short title of this Act is the European Union and Trade Act 2019.

2 Commencement

- (1) This section and the following provisions of this Act—
- (a) section 1;
 - (b) section 3 (including Schedule 1) (interpretation);
 - (c) section 4 (appointment of exit day);
 - (d) sections 12 to 14 (powers in connection with withdrawal);
 - (e) sections 15 to 21 (further powers operable on or after exit day);

- (f) sections 22 to 25 (trade agreements);
 - (g) section 27 (including Schedule 4) (statutory documents); and
 - (h) section 28(1) to (4) (consequential and transitional provisions),
- come into operation on the day on which this Act is passed.

- (2) The remaining provisions of this Act come into operation on such day or days as the Council of Ministers may by order appoint.¹

Tynwald procedure – laying only.

- (3) An order under subsection (2) may make such consequential, incidental, supplemental, transitional, transitory or saving provisions as the Council of Ministers considers necessary or expedient in connection with the coming into operation of any provision of this Act (including its operation in connection with exit day or IP completion day).²

3 Interpretation

Schedule 1 (interpretation) has effect.

Exit day

4 Exit day

[P2018/16/20(2)-(5)]

- (1) In this Act references to before, after or on exit day, or to beginning with exit day, are to be read as references to before, after or at 11.00 p.m. on 31 January 2020 or (as the case may be) to beginning with 11.00 p.m. on that day.³
- (2) Subsection (3) applies if the day or time on or at which the Treaties are to cease to apply to the United Kingdom in accordance with Article 50(3) of the Treaty on European Union is different from that specified in the definition of “exit day” in Schedule 1.
- (3) The Council of Ministers may by regulations —
- (a) amend the definition of “exit day” in Schedule 1 to ensure that the day and time specified in the definition are the day and time that the Treaties are to cease to apply to the United Kingdom; and
 - (b) amend subsection (1) in consequence of any such amendment.

Tynwald procedure – laying only.

- (4) In subsections (2) and (3) “the Treaties” means the Treaty on European Union and the Treaty on the Functioning of the European Union.

*IP completion day***4A IP completion day**

[HL Bill 2019-20 Session/16/39(2)-(5)]

- (1) In this Act references to before, after or on IP completion day, or to beginning with IP completion day, are to be read as references to before, after or at 11.00 p.m. on 31 December 2020 or (as the case may be) to beginning with 11.00 p.m. on that day.
- (2) Subsection (3) applies if, by virtue of any change to EU summer-time arrangements, the transition or implementation period provided for by Part 4 of the withdrawal agreement is to end on a day or time which is different from that specified in the definition of “IP completion day” in Schedule 1.
- (3) The Council of Ministers may by regulations –
 - (a) amend the definition of “IP completion day” in Schedule 1 to ensure that the day and time specified in the definition are the day and time that the transition or implementation period provided for by Part 4 of the withdrawal agreement is to end; and
 - (b) amend subsection (1) in consequence of any such amendment.Tynwald procedure – laying only.
- (4) In subsection (2) “EU summer-time arrangements” means the arrangements provided for by Directive 2000/84/EC of the European Parliament and of the Council of 19 January 2001 on summer-time arrangements.⁴

*Repeal of the European Communities (Isle of Man) Act 1973***5 Repeal of the European Communities (Isle of Man) Act 1973**

[P2018/16/1]

The *European Communities (Isle of Man) Act 1973* is repealed on exit day.

*Savings for implementation period⁵***5A Saving for European Communities (Isle of Man) Act 1973 for implementation period**

[P2018/16/1A and drafting]

- (1) Subsections (2) and (3) have effect despite the repeal of the *European Communities (Isle of Man) Act 1973* on exit day by section 5.
- (2) The *European Communities (Isle of Man) Act 1973*, as it has effect in Manx law immediately before exit day, continues to have effect in Manx law on and after exit day so far as provided by subsections (3) and (4).

- (3) The *European Communities (Isle of Man) Act 1973* has effect on and after exit day as if –
- (a) the definitions of “the Treaties” and “the EU Treaties” given by section 1(1), (2) and (3) (interpretation) –
 - (i) included Part 4 of the withdrawal agreement (implementation period), other than that Part so far as it relates to, or could be applied in relation to, the Common Foreign and Security Policy, but
 - (ii) were otherwise limited to anything which falls within those definitions as at immediately before exit day so far as it is not excluded by regulations made on or after exit day by the Council of Ministers under this sub-paragraph;
Tynwald procedure – negative.
 - (b) in section 2B (implementation of EU obligations) –
 - (i) the reference in subsection (2) to the objects of the EU were a reference to those objects so far as they are applicable to and in the Island by virtue of Part 4 of the withdrawal agreement; and
 - (ii) the reference in subsection (7) to any EU rule were a reference to any such rule so far as it is applicable to and in the United Kingdom or the Island by virtue of Part 4 of the withdrawal agreement;
 - (c) in section 3 (decisions on, and proof of, Treaties and EU instruments etc) –
 - (i) the references to the Treaties in subsections (1) and (2) included the withdrawal agreement; and
 - (ii) the words in brackets in subsection (1) only applied so far as they are in accordance with Part 4 of the withdrawal agreement;
 - (d) references in section 5 (the common agricultural policy) to directly applicable EU provision, EU arrangements and agricultural levies of the EU were to such things so far as they are applicable to and in the Island by virtue of Part 4 of the withdrawal agreement; and
 - (e) in section 1(1) (interpretation) –
 - (i) in the definition of “EU customs duty”, the reference to directly applicable EU provision were to such provision so far as it is applicable to and in the Island by virtue of Part 4 of the withdrawal agreement; and
 - (ii) in the definition of “member” in the expression “member States”, after “EU” there were inserted “and for the purposes of this expression the United Kingdom is to be treated as if it were a member of the EU during the

implementation period (within the meaning given by Schedule 1 to the *European Union and Trade Act 2019*)”.

- (4) Subsections (1) to (3) are repealed on IP completion day.
- (5) In this Act —
 - (a) references to the *European Communities (Isle of Man) Act 1973* are to be read, so far as the context permits or requires, as being or (as the case may be) including references to that Act as it continues to have effect by virtue of subsections (2) and (3); and
 - (b) references to any Part of the withdrawal agreement or the EEA EFTA separation agreement include references to any other provisions of that agreement so far as applying to that Part.⁶

5B Saving for, and interpretation of, Manx legislation for implementation period

[P2018/16/1B and drafting]

- (1) Subsections (2) to (5) have effect despite the repeal of the *European Communities (Isle of Man) Act 1973* on exit day by section 5.
- (2) Any statutory document made under the *European Communities (Isle of Man) Act 1973*, as it has effect in Manx law immediately before exit day, continues to have effect in Manx law on and after exit day, subject as follows.
- (3) Any statutory document which continues to have effect by virtue of subsection (2) and any other Manx legislation (whether or not it falls within the scope of Protocol 3) is to be read, on and after exit day and so far as the context permits or requires, as if —
 - (a) any reference to an expression which is to be read in accordance with the Schedule to the *Interpretation Act 2015* and is an expression defined by section 1 of the *European Communities (Isle of Man) Act 1973* were a reference to that expression as defined by that section as it continues to have effect by virtue of section 5A(2) and (3) of this Act;
 - (b) any reference (however expressed and subject to paragraph (a) above) to —
 - (i) EU law;
 - (ii) any particular EU Treaty or any part of it;
 - (iii) any EU instrument, or other document of an EU entity or of the EU, or any part of any such instrument or document;
 - (iv) any part of EU law not falling within sub-paragraph (ii) or (iii);
 - (v) any tax, duty, levy or interests of the EU; or

- (vi) any arrangement involving, or otherwise relating to, the EU of a kind not falling within sub-paragraph (i), (ii), (iii), (iv) or (v),
were, so far as the reference relates to anything that falls within the scope of Protocol 3, a reference to any such thing so far as it is applicable to and in the Island by virtue of Part 4 of the withdrawal agreement;
 - (c) any reference (however expressed and subject to paragraph (a) above) to the *European Communities (Isle of Man) Act 1973* were or (as the case may be) included a reference to that Act as it continues to have effect by virtue of section 5A(2) and (3) of this Act;
 - (d) any reference (however expressed) to the area of the EU or of the EEA included the United Kingdom;
 - (e) any reference (however expressed) to a citizen of the EU or a national of the EEA included a United Kingdom national (within the meaning given by Article 2(d) of the withdrawal agreement); and
 - (f) such other modifications were made as —
 - (i) are provided for by regulations under section 12A; or
 - (ii) so far as not so provided, are necessary for any purpose of Part 4 of the withdrawal agreement (as that Part extends to the Island) and are capable of being ascertained from any such purpose or otherwise from that Part of that agreement (as that Part extends to the Island).
- (4) Any Manx legislation which is passed or made on or after exit day and before IP completion day is, unless the contrary intention appears, to be read in accordance with subsection (3) (and anything done or omitted to be done in connection with any such Manx legislation is to be understood, and has effect, accordingly).
- (5) Subsections (2) to (4) are subject to any regulations made under section 12A or 28 or otherwise under this Act or under the European Union and Trade Act 2019 (Withdrawal Agreement) Regulations 2020.
- (6) Subsections (1) to (5) are repealed on IP completion day.
- (7) In this section, “Manx legislation” does not include —
- (a) any provision of the *European Communities (Isle of Man) Act 1973*;
 - (b) any provision of this Act or the European Union and Trade Act 2019 (Withdrawal Agreement) Regulations 2020; or
 - (c) any provision of regulations made under this Act or the European Union and Trade Act 2019 (Withdrawal Agreement) Regulations 2020.⁷

*Retention of saved EU law at end of implementation period⁸***6 Saving for statutory documents made under the European Communities (Isle of Man) Act 1973**

[P2018/16/2 and drafting]

- (1) Any statutory document made under section 2A or 2B of the *European Communities (Isle of Man) Act 1973*, as it has effect immediately before IP completion day, continues to have effect in Manx law on and after IP completion day.⁹
- (2) A statutory document referred to in subsection (1) has effect as if made as regulations under section 17 (application and implementation of EU instruments and law).

But section 17(11) does not apply to such a statutory document.
- (3) This section is subject to section 9 and Schedule 2 (exceptions to savings and retention) and section 9A (savings and retention: supplementary).¹⁰

7 Retention of direct EU legislation

[P2018/16/3 and drafting]

- (1) Any EU regulation, EU decision or EU tertiary legislation, as it has effect in EU law immediately before IP completion day, which —
 - (a) is applicable to and in the Island by virtue of Part 4 of the withdrawal agreement; and¹¹
 - (b) is prescribed by regulations made by the Council of Ministers for the purposes of this subsection,
 forms part of Manx law on and after IP completion day.¹²
 Tynwald procedure – approval required.
- (1A) Subsection (1) does not apply to any EU regulation, EU decision or EU tertiary legislation so far as it has effect or will have effect by virtue of section 11A or 11B.¹³
- (2) The power to prescribe under subsection (1)(b) includes the power to prescribe —
 - (a) specific EU regulations, EU decisions or EU tertiary legislation either in their entirety or in part;
 - (b) a generic description or class of EU regulations, EU decisions or EU tertiary legislation;
 - (c) all EU regulations, EU decisions or EU tertiary legislation which are applicable to and in the Island by virtue of Part 4 of the withdrawal agreement;¹⁴

- (d) any exemptions, exceptions or exclusions (whether specific or generic) from any prescribed EU regulations, EU decisions or EU tertiary legislation.
- (3) Despite subsections (1) and (2), if only part of an EU regulation, EU decision or piece of EU tertiary legislation prescribed under subsection (1)(b) is applicable to and in the Island by virtue of Part 4 of the withdrawal agreement, the whole of that EU regulation, EU decision or piece of EU tertiary legislation forms part of Manx law on and after IP completion day unless regulations made under subsection (1)(b) expressly provide otherwise.¹⁵
- (4) Only EU regulations, EU decisions or EU tertiary legislation which are operative immediately before IP completion day can form part of Manx law on and after IP completion day under subsection (1).¹⁶
- (5) For the purposes of this Act, any EU regulation, EU decision or EU tertiary legislation is operative immediately before IP completion day if –
- (a) in the case of anything which comes into operation at a particular time and is stated to apply from a later time, it is in operation and applies immediately before IP completion day;¹⁷
 - (b) in the case of a decision which specifies to whom it is addressed, it has been notified to that person before IP completion day; and¹⁸
 - (c) in any other case, it is in operation immediately before IP completion day.^{19 20}
- (6) Any EU regulation, EU decision or EU tertiary legislation which is applicable to and in the Island by virtue of Part 4 of the withdrawal agreement, but which does not fall within subsection (1), ceases to have effect in Manx law on and after IP completion day.²¹
- (7) No regulations may be made under subsection (1) after IP completion day.²²
- (8) This section brings into Manx law any EU regulation, EU decision or EU tertiary legislation only in the form of the English language version of that legislation but this does not affect the use of the other language versions of that legislation for the purposes of interpreting it.
- (9) A certificate issued by or under the authority of the Attorney General stating that any EU regulation, EU decision or EU tertiary legislation was or was not applicable to and in the Island (either in its entirety or in part) by virtue of Part 4 of the withdrawal agreement is evidence of that fact.²³
- (10) This section is subject to section 9 and Schedule 2 (exceptions to savings and retention) and section 9A (savings and retention: supplementary).²⁴

8 Saving for rights etc. under section 2(1) of the European Communities (Isle of Man) Act 1973

[P2018/16/4 and drafting]

- (1) Subject to subsection (2), any rights, powers, liabilities, obligations, restrictions, remedies and procedures which immediately before IP completion day —
 - (a) are recognised and available in Manx law by virtue of section 2(1) of the *European Communities (Isle of Man) Act 1973*; and
 - (b) are enforced, allowed and followed accordingly,continue on and after IP completion day to be recognised and available in Manx law (and to be enforced, allowed and followed accordingly).²⁵
- (2) Subsection (1) applies only to such rights, powers, liabilities, obligations, restrictions, remedies and procedures so far as they arise under or pertain to —
 - (a) any statutory document saved under section 6;
 - (b) any EU legislation retained under section 7; or
 - (c) any Manx legislation passed or made or operating before IP completion day for a purpose mentioned in section 2B(1)(a) or (b) of the *European Communities (Isle of Man) Act 1973*.²⁶
- (3) Subsection (1) does not apply to any rights, powers, liabilities, obligations, restrictions, remedies or procedures so far as they —
 - (a) form part of Manx law by virtue of section 7; or
 - (aa) are, or are to be, recognised and available in Manx law (and enforced, allowed and followed accordingly) by virtue of section 11A or 11B;²⁷
 - (b) arise under an EU directive (including as applied by the EEA agreement) and are not of a kind recognised by the European Court or any court or tribunal in the Island or the United Kingdom in a case decided before IP completion day (whether or not as an essential part of the decision in the case).²⁸
- (4) To avoid doubt, subsection (1) does not save any rights, powers, liabilities, obligations, restrictions, remedies and procedures arising under or pertaining to any EU regulation, EU decision or EU tertiary legislation which is applicable to and in the Island by virtue of Part 4 of the withdrawal agreement, but which has not been prescribed under section 7(1).²⁹
- (5) This section is subject to section 9 and Schedule 2 (exceptions to savings and retention) and section 9A (savings and retention: supplementary).³⁰

9 Exceptions to savings and retention

[P2018/16/5 and drafting]

- (1) On and after IP completion day —
 - (a) any retained EU law is to be construed and have effect subject to any Manx legislation or rule of law passed or made on or after IP completion day; and³¹
 - (b) any Manx legislation or rule of law —
 - (i) passed or made before IP completion day; and³²
 - (ii) coming into operation before IP completion day,³³is to be construed and have effect subject to any retained EU law.³⁴
- (2) Subsection (1)(b) does not apply to any Manx legislation —
 - (a) passed or made before IP completion day; and³⁵
 - (b) coming into operation before IP completion day,³⁶and which is expressed to be as a result of the withdrawal of the United Kingdom from the EU.
- (3) The Charter of Fundamental Rights is not part of Manx law on or after IP completion day.³⁷
- (4) Subsection (3) does not affect the retention in Manx law on or after IP completion day in accordance with this Act of any fundamental rights or principles which exist irrespective of the Charter (and references to the Charter in any case law are, so far as necessary for this purpose, to be read as if they were references to any corresponding retained fundamental rights or principles).³⁸
- (5) Schedule 2 (which makes further provision about exceptions to savings and retention) has effect.
- (6) Subsections (1) to (5) and Schedule 2 are subject to relevant separation agreement law (for which see section 11C (interpretation of relevant separation agreement law)).³⁹

10 Interpretation of retained EU law

[P2018/16/6]

- (1) A court or tribunal—
 - (a) is not bound by any principles laid down, or any decisions made, on or after IP completion day by the European Court; and⁴⁰
 - (b) cannot refer any matter to the European Court on or after IP completion day.⁴¹
- (2) Subject to this and subsections (3) to (6), a court or tribunal may have regard to anything done on or after IP completion day by the European

Court, another EU entity or the EU so far as it is relevant to any matter before the court or tribunal.⁴²

- (3) Any question as to the validity, meaning or effect of any retained EU law is to be decided, so far as that law is unmodified on or after IP completion day and so far as relevant to it—
- (a) in accordance with any retained case law and any retained general principles of EU law; and
 - (b) having regard (among other things) to the limits, immediately before IP completion day, of EU competences in relation to the Island.^{43 44}
- (4) But—
- (a) the Staff of Government Division is not bound by any retained EU case law or retained Manx case law;⁴⁵
 - (aa) a relevant court or relevant tribunal is not bound by any retained EU case law so far as is provided for by regulations under subsection (5A); and⁴⁶
 - (b) no court or tribunal is bound by any retained Manx case law that would not otherwise bind that body.
- (5) The test that the Staff of Government Division must apply in deciding whether to depart from —
- (a) any retained EU case law; or
 - (b) any retained Manx case law,
- by virtue of subsection (4)(a) is whether it appears right to do so.⁴⁷
- (5A) The Deemsters may by regulations provide for —
- (a) a court or tribunal to be a relevant court or (as the case may be) a relevant tribunal for the purposes of this section;
 - (b) the extent to which, or circumstances in which, a relevant court or relevant tribunal is not to be bound by retained EU case law;
 - (c) the test which a relevant court or relevant tribunal must apply in deciding whether to depart from any retained EU case law; or
 - (d) considerations which are to be relevant to —
 - (i) the Staff of Government Division in applying the test mentioned in subsection (5); or
 - (ii) a relevant court or relevant tribunal in applying any test provided for by virtue of paragraph (c) above.⁴⁸
- (5B) Regulations under subsection (5A) may (among other things) provide for —
- (a) the extent to which, or circumstances in which, a relevant court or relevant tribunal not being bound by retained EU case law includes

- (or does not include) that court or tribunal not being bound by retained Manx case law which relates to retained EU case law; or
- (b) other matters arising in relation to retained Manx case law which relates to retained EU case law (including by making provision of a kind which could be made in relation to retained EU case law).⁴⁹
- (5C) No regulations may be made under subsection (5A) after IP completion day.⁵⁰
- (6) Subsection (3) does not prevent the validity, meaning or effect of any retained EU law which has been modified on or after IP completion day from being decided as provided for in that subsection if doing so is consistent with the intention of the modifications.⁵¹
- (7) Subsections (1) to (6) are subject to relevant separation agreement law (for which see section 11C (interpretation of relevant separation agreement law)).⁵²

11 Review of retained direct EU legislation

- (1) In this section, “review period” means the period of 5 years beginning with IP completion day.⁵³
- (2) Before the end of the review period, the Council of Ministers must —
- (a) cause a review to be carried out of each piece of retained direct EU legislation as in operation at the date of its review;
 - (b) set out the conclusions of the review in a report;
 - (c) lay the report before Tynwald;
 - (d) make recommendations in respect of each piece of retained direct EU legislation; and
 - (e) cause the report to be debated in Tynwald at the sitting at which the report is laid or the next following sitting.
- (3) A report must in particular —
- (a) set out the objectives of the piece of retained direct EU legislation; and
 - (b) assess whether the piece of retained direct EU legislation continues to be the appropriate method to achieve those objectives in the Island.
- (4) If a piece of retained direct EU legislation has been repealed, a statement to that effect will be sufficient for the purposes of subsection (2)(a) and (b).

*Further aspects of withdrawal*⁵⁴**11A General implementation of the remainder of withdrawal agreement**

[P2018/16/7A]

- (1) Subsection (2) applies to —
 - (a) all such rights, powers, liabilities, obligations and restrictions from time to time created or arising by or under the withdrawal agreement; and
 - (b) all such remedies and procedures from time to time provided for by or under the withdrawal agreement,as in accordance with the withdrawal agreement are without further enactment to be given legal effect or used in the Island.
- (2) The rights, powers, liabilities, obligations, restrictions, remedies and procedures concerned are to be —
 - (a) recognised and available in Manx law; and
 - (b) enforced, allowed and followed accordingly.
- (3) All Manx legislation (including a provision of this Act) is to be read and has effect subject to subsection (2).
- (4) This section does not apply in relation to Part 4 of the withdrawal agreement so far as section 2(1) of the *European Communities (Isle of Man) Act 1973* applies in relation to that Part.
- (5) See also (among other things) —
 - (a) section 11C of this Act (interpretation of law relating to withdrawal agreement etc.);
 - (b) section 12B of this Act (power in connection with certain other separation issues); and
 - (c) section 12C of this Act (power in connection with the Protocol on Ireland/Northern Ireland in withdrawal agreement).⁵⁵

11B General implementation of EEA EFTA agreement

[P2018/16/7B]

- (1) Subsection (2) applies to all such rights, powers, liabilities, obligations, restrictions, remedies and procedures as —
 - (a) would from time to time be created or arise, or (in the case of remedies or procedures) be provided for, by or under the EEA EFTA separation agreement; and
 - (b) would, in accordance with Article 4(1) of the withdrawal agreement, be required to be given legal effect or used in the Island without further enactment,

if that Article were to apply in relation to the EEA EFTA separation agreement, that agreement was part of EU law and the relevant EEA states were member States.

- (2) The rights, powers, liabilities, obligations, restrictions, remedies and procedures concerned are to be –
 - (a) recognised and available in Manx law; and
 - (b) enforced, allowed and followed accordingly.
- (3) All Manx legislation (other than section 11A but otherwise including a provision of this Act) is to be read and has effect subject to subsection (2).
- (4) See also (among other things) –
 - (a) section 11C of this Act (interpretation of law relating to the EEA EFTA separation agreement); and
 - (b) section 12B of this Act (power in connection with certain other separation issues).
- (5) In this section “the relevant EEA states” means Norway, Iceland and Liechtenstein.⁵⁶

11C Interpretation of relevant separation agreement law

[P2018/16/7C]

- (1) Any question as to the validity, meaning or effect of any relevant separation agreement law is to be decided, so far as they are applicable –
 - (a) in accordance with the withdrawal agreement and the EEA EFTA separation agreement; and
 - (b) having regard (among other things) to the desirability of ensuring that, where one of those agreements makes provision which corresponds to provision made by another of those agreements, the effect of relevant separation agreement law in relation to the matters dealt with by the corresponding provision in each agreement is consistent.
- (2) See (among other things) –
 - (a) Article 4 of the withdrawal agreement (methods and principles relating to the effect, the implementation and the application of the agreement);
 - (b) Articles 12 and 13 of the Protocol on Ireland/Northern Ireland in the withdrawal agreement (implementation, application, supervision and enforcement of the Protocol and common provisions); and
 - (c) Article 4 of the EEA EFTA separation agreement (methods and principles relating to the effect, the implementation and the application of the agreement).
- (3) In this Act “**relevant separation agreement law**” means –

- (a) sections 11A, 11B, 12B or 12C or this section or anything which is Manx law by virtue of any of those provisions; or
 - (b) anything not falling within paragraph (a) so far as it is Manx law for the purposes of, or otherwise within the scope of –
 - (i) the withdrawal agreement (other than Part 4 of that agreement); or
 - (ii) the EEA EFTA separation agreement,
- as that body of law is added to or otherwise modified by or under this Act or by other Manx law from time to time.⁵⁷

Powers in connection with withdrawal

12 Dealing with deficiencies arising from withdrawal

[P2018/16/8]

- (1) The Council of Ministers may by regulations make such provision as it considers appropriate to prevent, remedy or mitigate –
 - (a) any failure of retained EU law or other Manx legislation to operate effectively; or
 - (b) any other deficiency in retained EU law or other Manx legislation, arising from the withdrawal of the United Kingdom from the EU.

Tynwald procedure – approval required.
- (2) Deficiencies in retained EU law or other Manx legislation are where the Council of Ministers considers that retained EU law or other Manx legislation –
 - (a) contains anything which has no practical application in relation to the Island or is otherwise redundant or substantially redundant;
 - (b) confers functions on, or in relation to, EU entities which no longer have functions in that respect under EU law in relation to the Island or the United Kingdom (or any part of it);
 - (c) makes provision for, or in connection with, reciprocal arrangements between –
 - (i) the Island or the United Kingdom (or any part of it) or a public authority in the Island or the United Kingdom; and
 - (ii) the EU, an EU entity, a member State or a public authority in a member State,

which no longer exist or are no longer appropriate as a result of the withdrawal of the United Kingdom from the EU;
 - (d) makes provision for, or in connection with, other arrangements which –

- (i) involve the EU, an EU entity, a member State or a public authority in a member State; or
 - (ii) are otherwise dependent upon the Island's or the United Kingdom's relationship with the EU or Part 4 of the withdrawal agreement,⁵⁸
 - and which no longer exist or are no longer appropriate;
 - (e) makes provision for, or in connection with, any reciprocal or other arrangements not falling within paragraph (c) or (d) which no longer exist, or are no longer appropriate, as a result of the withdrawal of the United Kingdom from the EU or as a result of either the end of the implementation period or any other effect of the withdrawal agreement;⁵⁹
 - (ea) is not clear in its effect as a result of the operation of any provision of sections 5A, 5B and 6 to 10 or Schedule 2;⁶⁰
 - (f) does not contain any functions or restrictions which —
 - (i) were in an EU directive and in operation immediately before IP completion day (including any power to make EU tertiary legislation); and⁶¹
 - (ii) it is appropriate to retain; or
 - (g) contains EU references which are no longer appropriate.
- (3) There is also a deficiency in retained EU law or other Manx legislation where the Council of Ministers considers that there is —
- (a) anything in retained EU law or other Manx legislation which is of a similar kind to any deficiency which falls within subsection (2); or
 - (b) a deficiency in retained EU law or other Manx legislation of a kind described, or provided for, in regulations made by the Council of Ministers.
- Tynwald procedure – approval required.
- (4) But retained EU law and other Manx legislation is not deficient merely because it does not contain any modification of EU law which is adopted or notified, comes into operation or only applies on or after IP completion day.⁶²
 - (5) Regulations under subsection (1) may make any provision that could be made by an Act of Tynwald.
 - (6) Regulations under subsection (1) may (among other things)—
 - (a) provide for functions of EU entities or public authorities in member States (including making an instrument of a legislative character or providing funding) to be—

- (i) exercisable instead by a public authority (whether or not newly established or established for the purpose) in the Island or the United Kingdom; or
 - (ii) replaced, abolished or otherwise modified; or
 - (b) provide for the modification of any retained EU law or other Manx legislation.
- (7) Regulations under subsection (1) may modify any retained EU law or other Manx legislation so that it includes a provision authorising a Department or Statutory Board to make regulations and specifying the permissible content of such regulations.
- (8) Any provision mentioned in subsection (7) must specify the Tynwald procedure applicable to any regulations made under that provision.
- (9) But regulations under subsection (1) may not—
- (a) impose or increase taxation;
 - (b) make retrospective provision;
 - (c) create a relevant criminal offence; or
 - (d) amend, repeal or revoke the *Human Rights Act 2001* or any statutory document made under it.
- (10) The reference in subsection (1) to a failure or other deficiency arising from the withdrawal of the United Kingdom from the EU includes a reference to any failure or other deficiency arising from —
- (a) any aspect of that withdrawal, including (among other things) —
 - (i) the end of the implementation period; or
 - (ii) any other effect of the withdrawal agreement; or⁶³
 - (b) that withdrawal, or any such aspect of it, taken together with the operation of any provision, or the interaction between any provisions, made by or under this Act or the European Union and Trade Act 2019 (Withdrawal Agreement) Regulations 2020.^{64 65}
- (11) To avoid doubt, regulations under subsection (1) may prevent, remedy or mitigate any failure or other deficiency in retained EU law or other Manx legislation which does not fall within the scope of Protocol 3 as if such law or legislation did fall within the scope of Protocol 3.
- (12) The power of the Council of Ministers to make regulations under this section is in addition to any power of the Council of Ministers to make regulations under sections 15 to 19.
- (13) Before the end of the review period, the Council of Ministers must —
- (a) cause a review to be carried out of each set of Regulations made under subsection (1);
 - (b) set out the conclusions of the review in a report; and
 - (c) lay the report before Tynwald.

- (14) A report must explain the reasons for each set of Regulations.
- (15) Subsection (13) does not apply to regulations made under subsection (1) to the extent that they relate to retained direct EU legislation.
- (16) In this section, “review period” has the same meaning as in section 11(1).
- (17) No regulations may be made under this section after the end of the period of 2 years beginning with IP completion day.⁶⁶

12A Supplementary powers in connection with implementation period

[P2018/16/8A]

- (1) The Council of Ministers may by regulations —
 - (a) provide for other modifications for the purposes of section 5B(3)(f)(i) (whether applying in all cases or particular cases or descriptions of case);
 - (b) provide for section 5B(3) or (4) not to apply to any extent in particular cases or descriptions of case;
 - (c) make different provision in particular cases or descriptions of case to that made by section 5B(3) or (4);
 - (d) modify any provision of this Act in consequence of any repeal made by section 5A(4) or 5B(6); or
 - (e) make such provision not falling within paragraph (a), (b), (c) or (d) as it considers appropriate for any purpose of, or otherwise in connection with, Part 4 of the withdrawal agreement (whether or not in connection with matters to which Protocol 3 applies).

Tynwald procedure – approval required.

- (2) Regulations under this section may make any provision that could be made by an Act of Tynwald.
- (3) No regulations may be made under subsection (1) after the end of the period of 2 years beginning with IP completion day.⁶⁷

12B Power in connection with certain other separation issues

[P2018/16/8B]

- (1) The Council of Ministers may by regulations make such provision as it considers appropriate —
 - (a) to implement Part 3 of the withdrawal agreement (separation provisions) (whether or not in connection with matters to which Protocol 3 applies);
 - (b) to supplement the effect of section 11A in relation to that Part; or
 - (c) otherwise for the purposes of dealing with matters arising out of, or related to, that Part (whether or not in connection with matters

to which Protocol 3 applies and including matters arising by virtue of section 11A and that Part).

Tynwald procedure – approval required.

- (2) The Council of Ministers may by regulations make such provision as it considers appropriate –
- (a) to implement Part 3 of the EEA EFTA separation agreement (separation provisions) (whether or not in connection with matters to which Protocol 3 applies);
 - (b) to supplement the effect of section 11B in relation to that Part; or
 - (c) otherwise for the purposes of dealing with matters arising out of, or related to, that Part (whether or not in connection with matters to which Protocol 3 applies and including matters arising by virtue of section 11B and that Part).

Tynwald procedure – approval required.

- (3) Regulations under this section may make any provision that could be made by an Act of Tynwald.
- (4) Regulations under this section may (among other things) restate, for the purposes of making the law clearer or more accessible, anything that forms part of Manx law by virtue of –
- (a) section 11A and Part 3 of the withdrawal agreement; or
 - (b) section 11B and Part 3 of the EEA EFTA separation agreement.
- (5) But regulations under this section may not –
- (a) impose or increase taxation or fees;
 - (b) make retrospective provision;
 - (c) create a relevant criminal offence;
 - (d) establish a public authority;
 - (e) amend, repeal or revoke the *Human Rights Act 2001* or any statutory document made under it.
- (6) In this section references to Part 3 of the withdrawal agreement or of the EEA EFTA separation agreement include references to any provision of EU law which is applied by, or referred to in, that Part (to the extent of the application or reference).⁶⁸

12C Power in connection with Ireland/Northern Ireland Protocol in withdrawal agreement

[P2018/16/8C]

- (1) The Council of Ministers may by regulations make such provision as it considers appropriate –

- (a) to implement the Protocol on Ireland/Northern Ireland in the withdrawal agreement (whether or not in connection with matters to which Protocol 3 applies);
- (b) to supplement the effect of section 11A in relation to the Protocol; or
- (c) otherwise for the purposes of dealing with matters arising out of, or related to, the Protocol (whether or not in connection with matters to which Protocol 3 applies and including matters arising by virtue of section 11A and the Protocol).

Tynwald procedure – approval required.

- (2) Regulations under this section may make any provision that could be made by an Act of Tynwald (including modifying this Act).
- (3) Regulations under this section may (among other things) make provision facilitating the access to the market within the Island of qualifying Northern Ireland goods.
- (4) Such provision may (among other things) include provision about the recognition within the Island of technical regulations, assessments, registrations, certificates, approvals and authorisations issued by –
 - (a) the authorities of a member State; or
 - (b) bodies established in a member State,in respect of qualifying Northern Ireland goods.
- (5) Regulations under this section may (among other things) restate, for the purposes of making the law clearer or more accessible, anything that forms part of Manx law by virtue of section 11A and the Protocol.
- (6) “Qualifying Northern Ireland goods” has the meaning given in regulations (if any) made, from time to time, under section 8C of the European Union (Withdrawal) Act 2018 (of Parliament).
- (7) In this section, any reference to the Protocol on Ireland/Northern Ireland includes a reference to –
 - (a) any other provision of the withdrawal agreement so far as applying to the Protocol; and
 - (b) any provision of EU law which is applied by, or referred to in, the Protocol (to the extent of the application or reference),

but does not include the second sentence of Article 11(1) of the Protocol (which provides that the United Kingdom and the Republic of Ireland may continue to make new arrangements that build on the provisions of the Belfast Agreement in other areas of North-South cooperation on the island of Ireland).⁶⁹

13 Complying with international obligations

- (1) The Council of Ministers may by regulations make such provision as it considers appropriate to prevent or remedy any breach, arising from the withdrawal of the United Kingdom from the EU, of an international obligation that applies or extends to the Island.
Tynwald procedure – approval required.
- (2) Regulations under this section may make any provision that could be made by an Act of Tynwald.
- (3) But regulations under this section may not –
 - (a) impose or increase taxation;
 - (b) make retrospective provision;
 - (c) create a relevant criminal offence; or
 - (d) amend, repeal or revoke the *Human Rights Act 2001* or any statutory document made under it.
- (4) No regulations may be made under this section after the end of the period of 5 years beginning with IP completion day.⁷⁰

14 Implementing the withdrawal agreement

[P2018/16/9]

- (1) The Council of Ministers may by regulations make such provision as it considers appropriate for the purposes of implementing any withdrawal agreement.
Tynwald procedure – approval required.
- (2) Regulations under this section may make any provision that could be made by an Act of Tynwald (including modifying this Act).
- (3) But regulations under this section may not –
 - (a) impose or increase taxation;
 - (b) make retrospective provision;
 - (c) create a relevant criminal offence; or
 - (d) amend, repeal or revoke the *Human Rights Act 2001* or any statutory document made under it.
- (4) No regulations may be made under this section after the end of the period of 2 years beginning with IP completion day.⁷¹

Further powers operable on or after exit day or IP completion day⁷²

15 Amendment of retained direct EU legislation and other rights etc.

- (1) The Council of Ministers may, by regulations, to the extent it considers appropriate –

- (a) modify any retained direct EU legislation and anything which is retained EU law by virtue of section 8 so that it contains any modification of EU law which is adopted or notified, comes into operation or applies on or after IP completion day;⁷³
- (b) modify any retained direct EU legislation so that any provision of it has effect as amended from time to time by EU law;
- (c) make exceptions, adaptations and modifications to any retained direct EU legislation or anything which is retained EU law by virtue of section 8 for the purpose of giving effect to such provisions in Manx law;
- (d) repeal or revoke (either in its entirety or in part) any retained direct EU legislation or anything which is retained EU law by virtue of section 8;
- (e) modify any retained direct EU legislation and anything which is retained EU law by virtue of section 8 to make such retained direct EU legislation and anything which is retained EU law by virtue of section 8 correspond (subject to such modifications, exceptions or adaptations as the Council of Ministers considers appropriate) with the like legislation from time to time operating in the United Kingdom.

Tynwald procedure – approval required.

- (2) Regulations under this section may make any provision that could be made by an Act of Tynwald.
- (3) But regulations under this section may not –
 - (a) impose or increase taxation;
 - (b) make retrospective provision;
 - (c) create a relevant criminal offence; or
 - (d) amend, repeal or revoke the *Human Rights Act 2001* or any statutory document made under it.
- (4) Any regulations made under this section must not come into operation until on or after IP completion day.⁷⁴

16 Application and implementation of treaty provisions

- (1) The Council of Ministers may by regulations –
 - (a) apply to the Island as part of the law of the Island, to such extent and subject to such exceptions, adaptations and modifications as may be specified in the regulations; or
 - (b) implement into Manx law and make such provisions as it considers appropriate to deal with any matters arising out of or related to any such implementation,

any provision contained in or arising under a treaty.

- Tynwald procedure – approval required.
- (2) Regulations under this section may make any provision that could be made by an Act of Tynwald.
- (3) For the purposes of this section, “treaty” means –
- (a) any of the EU Treaties; and
 - (b) any agreement declared, in regulations made by the Council of Ministers, to be a treaty for the purposes of this section.
- Tynwald procedure – approval required.
- (4) An agreement which may be declared by the Council of Ministers to be a treaty under subsection (3)(b) includes (but is not limited to) –
- (a) an agreement entered into between the United Kingdom and the EU in connection with the relationship between the United Kingdom and the EU on or after exit day;
 - (b) an agreement entered into by the Island or extended to the Island in connection with the withdrawal of the United Kingdom from the EU or any future relationship between the United Kingdom and the EU;
 - (c) an agreement amending any of the EU Treaties;
 - (d) an agreement entered into by the EU or by all of the member States and which relates to the EU.
- (5) Any regulations made under this section must not come into operation until on or after exit day.

17 Application and implementation of EU instruments and law

[1973/14/2A and 2B and drafting]

- (1) The Council of Ministers may by regulations –
- (a) apply to the Island as part of the law of the Island, to such extent and subject to such exceptions, adaptations and modifications as may be specified in the regulations, any EU instrument (whether it is operative before, on or after IP completion day);⁷⁵
 - (b) implement any EU instrument applied to the Island under paragraph (a) and make such provisions as it considers appropriate to deal with any matters arising out of or related to any such implementation;
 - (c) implement any other EU law (whether operative before, on or after IP completion day) into Manx law and make such provisions as it considers appropriate to deal with any matters arising out of or related to any such implementation; or⁷⁶
 - (d) make such provision as it considers appropriate to implement any retained EU law and to deal with any matters arising out of or related to any such implementation.

- Tynwald procedure – approval required.
- (2) Regulations under this section may make any provision that could be made by an Act of Tynwald.
 - (3) Regulations under subsection (1) may include a provision authorising a Department or Statutory Board to make regulations and specifying the permissible content of such regulations.
 - (4) Any provision mentioned in subsection (3) must specify the Tynwald procedure applicable to any regulations made under that provision.
 - (5) Regulations made under subsection (1)(a) must have annexed to them a text of the instrument applied by the regulations, incorporating the exceptions, adaptations and modifications specified in the regulations.
 - (6) Subsections (7) and (8) apply if regulations made under subsection (1)(a) provide that a reference in the regulations to an EU instrument (or a provision of an EU instrument) is to be construed as a reference to the instrument or provision as amended from time to time (see section 21 (ambulatory references to EU instruments)).
 - (7) To avoid doubt, the text to be annexed under subsection (5) is the text of the instrument at the time the regulations are made.
 - (8) However, the Council of Ministers –
 - (a) may update the text annexed under subsection (5) to reflect any amendment made to the EU instrument or provision after the making of the regulations; and
 - (b) must update the text if a person requests an updated text of the instrument applied by the regulations.
 - (9) Any regulations made under this section may include a provision to the effect that the regulations are to be treated as “retained EU law”.
 - (10) But regulations under this section may not –
 - (a) impose or increase taxation;
 - (b) make retrospective provision;
 - (c) create a relevant criminal offence; or
 - (d) amend, repeal or revoke the *Human Rights Act 2001* or any statutory document made under it.
 - (11) Any regulations made under this section must not come into operation until on or after IP completion day.⁷⁷

18 Application and implementation of previous direct EU legislation and EU law

- (1) The Council of Ministers may by regulations –

- (a) apply to the Island as part of the law of the Island, to such extent and subject to such exceptions, adaptations and modifications as may be specified in the regulations, any EU regulation, EU decision or EU tertiary legislation which –
 - (i) was applicable to and in the Island by virtue of Part 4 of the withdrawal agreement immediately before IP completion day; and⁷⁸
 - (ii) did not form part of Manx law on and after IP completion day by virtue of section 7;⁷⁹
- (b) implement any instrument applied to the Island under paragraph (a) and make such provisions as it considers appropriate to deal with any matters arising out of or related to any such implementation;
- (c) implement into Manx law any EU law which –
 - (i) was applicable to and in the Island by virtue of Part 4 of the withdrawal agreement immediately before IP completion day; and⁸⁰
 - (ii) was not implemented into Manx law, and make such provisions as it considers appropriate to deal with any matters arising out of or related to any such implementation.

Tynwald procedure – approval required.

- (2) Regulations under this section may make any provision that could be made by an Act of Tynwald.
- (3) Despite subsection (1)(a), if only part of an EU regulation, EU decision or piece of EU tertiary legislation was applicable to and in the Island by virtue of Part 4 of the withdrawal agreement immediately before IP completion day, the whole of that EU regulation, EU decision or piece of EU tertiary legislation may be applied to the Island under subsection (1)(a).⁸¹
- (4) Any regulations under this section may be made retrospective and be deemed to have come into operation from such day or days as may be specified in the regulations.
- (5) But a provision made by such regulations may not –
 - (a) impose or increase taxation; or
 - (b) impose any civil or criminal liability,
 before the day on which the regulations themselves come into operation.
- (6) Any regulations made under subsection (1)(a) must have annexed to them a text of the instrument applied by the regulations, incorporating the exceptions, adaptations and modifications specified in the regulations.

- (7) Any regulations made under this section may include a provision to the effect that the regulations are to be treated as “retained EU law”.
- (8) Any regulations made under this section may not amend, repeal or revoke the *Human Rights Act 2001* or any statutory document made under it.
- (9) Any regulations made under this section must not themselves come into operation until on or after IP completion day.⁸²
- (10) No regulations may be made under this section after the end of the period of 5 years beginning with IP completion day.⁸³

19 Application to the Island of UK legislation

- (1) The Council of Ministers may by regulations apply to the Island as part of the law of the Island, to such extent and subject to such exceptions, adaptations and modifications as may be specified in the regulations, any UK legislation to which this section applies.

Tynwald procedure – approval required.

- (2) Regulations under this section may make any provision that could be made by an Act of Tynwald.
- (3) This section applies to –
 - (a) any UK legislation which relates, directly or indirectly, to the withdrawal of the United Kingdom from the EU;
 - (b) any UK legislation which relates to the approval or implementation of any withdrawal agreement;
 - (c) any UK legislation which relates to the future relationship between the United Kingdom and the EU or any member State; or
 - (d) any instrument of a legislative character made, or having effect as if made, under any UK legislation mentioned in paragraphs (a) to (c).
- (4) Any regulations under subsection (1) must –
 - (a) specify the exceptions, adaptations and modifications subject to which the UK legislation applies to the Island; and
 - (b) have annexed to them a text of the UK legislation applied by the regulations, incorporating the exceptions, adaptations and modifications specified in the regulations.
- (5) Subsections (6) and (7) apply if regulations made under subsection (1) provide that a reference in the regulations to any UK legislation is to be construed as a reference to the UK legislation as amended from time to time (see section 21 (ambulatory references to UK legislation)).
- (6) To avoid doubt, the text to be annexed under subsection (4) is the text of the UK legislation at the time the regulations are made.
- (7) However, the Council of Ministers –

- (a) may update the text annexed under subsection (4) to reflect any amendment made to the UK legislation after the making of the regulations; and
- (b) must update the text if a person requests an updated text of the UK legislation applied by the regulations.

20 Application to the Island of UK legislation and EU legislation by the Department of Environment, Food and Agriculture

- (1) The Department of Environment, Food and Agriculture (the “Department”) may by regulations apply to the Island as part of the law of the Island, to such extent and subject to such exceptions, adaptations and modifications as may be specified in the regulations —
 - (a) any UK legislation relating to —
 - (i) veterinary medicines;
 - (ii) veterinary surgeons and veterinarians;
 - (iii) animal health;
 - (iv) animal welfare;
 - (v) plant health;
 - (vi) pesticides, including plant protection products;
 - (vii) biocides;
 - (viii) marketing of seeds and seedlings and propagating materials;
 - (ix) food;
 - (x) feedingstuffs; and
 - (xi) quality and marketing standards of agricultural and fisheries products (including fish);
 - (b) any instrument of a legislative character made, or having effect as if made, under any UK legislation mentioned in paragraph (a);
 - (c) any EU instrument (whether operative before, on or after IP completion day) which relates, directly or indirectly, to anything mentioned in paragraph (a)(i) to (xi).⁸⁴

Tynwald procedure – approval required.

- (2) The Department may by regulations —
 - (a) implement any EU instrument applied to the Island under subsection (1)(c) and make such provisions as it considers appropriate to deal with any matter arising out of or related to any such implementation;
 - (b) implement into Manx law any other EU law (whether operative before, on or after IP completion day) which relates, directly or indirectly, to anything mentioned in subsection (1)(a)(i) to (xi) and

make such provision as it considers appropriate to deal with any matters arising out of or related to any such implementation.⁸⁵

Tynwald procedure – approval required.

- (3) Regulations under this section may make any provision that could be made by an Act of Tynwald.
- (4) Any regulations made under subsection (1) must –
 - (a) specify the exceptions, adaptations and modifications subject to which the legislation or instrument applies to the Island; and
 - (b) have annexed to them a text of the legislation or instrument applied by the regulations, incorporating the exceptions, adaptations and modifications specified in the regulations.
- (5) Subsections (6) and (7) apply if regulations made under subsection (1) provide that a reference in the regulations to any legislation or instrument is to be construed as a reference to the legislation or instrument as amended from time to time (see section 21 (ambulatory references to EU instruments and UK legislation)).
- (6) To avoid doubt, the text to be annexed under subsection (4) is the text of the legislation or instrument at the time the regulations are made.
- (7) However, the Department –
 - (a) may update the text annexed under subsection (4) to reflect any amendment made to the legislation or instrument after the making of the regulations; and
 - (b) must update the text if a person requests an updated text of the legislation or instrument applied by the regulations.
- (8) But regulations under this section may not –
 - (a) impose or increase taxation;
 - (b) make retrospective provision;
 - (c) create a relevant criminal offence;
 - (d) amend, repeal or revoke the *Human Rights Act 2001* or any statutory document made under it.
- (9) The Council of Ministers may by order amend subsection (1)(a) so as to modify the field of legislation referred to by –
 - (a) adding a new field of legislation;
 - (b) removing a field of legislation; or
 - (c) amending a field of legislation.

Tynwald procedure – approval required.

21 Ambulatory references to EU instruments and UK legislation

[1973/14/2C]

- (1) A statutory document to which this section applies may provide that a reference in it to an EU instrument or any UK legislation or a provision of an EU instrument or any UK legislation is to be construed as a reference to the instrument, legislation or provision as amended from time to time.
- (2) This section applies to –
 - (a) a statutory document made under sections 12A, 12B, 12C, 13 to 20 or 23; or⁸⁶
 - (b) any statutory document made under any other provision of Manx legislation which is prescribed for the purposes of this section by regulations made under subsection (3).
- (3) The Council of Ministers may by regulations prescribe any Manx legislation or any provision of Manx legislation in respect of which a statutory document made under the prescribed Manx legislation or provision is a statutory document to which subsection (2) applies.
Tynwald procedure – negative.
- (4) Any regulations made under subsection (3) must not come into operation until on or after exit day.

Trade Agreements

22 Application and implementation of WTO Agreement

- (1) The Council of Ministers may by regulations –
 - (a) apply to the Island as part of the law of the Island, to such extent and subject to such exceptions, adaptations and modifications as may be specified in the regulations; and
 - (b) implement into Manx law and make such provisions as it considers appropriate to deal with any matters arising out of or related to any such implementation,the WTO Agreement.
Tynwald procedure – approval required.
- (2) Regulations under this section may make any provision that could be made by an Act of Tynwald.

23 Implementation of international trade agreements

- (1) The Council of Ministers may by regulations make such provision as it considers appropriate for the purpose of implementing into Manx law an international trade agreement –
 - (a) entered into by the Island; or

- (b) entered into by the United Kingdom and which has been extended to the Island.

Tynwald procedure – approval required.

- (2) Regulations under this section may make any provision that could be made by an Act of Tynwald.

- (3) In this section –

“international trade agreement” means –

- (a) a free trade agreement; or
- (b) an international agreement that mainly relates to trade, other than a free trade agreement;

“free trade agreement” means an agreement that is or was notifiable under –

- (a) paragraph 7(a) of Article XXIV of GATT; or
- (b) paragraph 7(a) of Article V of GATS;

“GATS” means the General Agreement on Trade in Services, part of Annex 1B to the WTO Agreement (as modified from time to time);

“GATT” means the General Agreement on Tariffs and Trade, part of Annex 1A to the WTO Agreement (as modified from time to time).

24 Trade information

- (1) The Treasury may by regulations make such provision as it considers appropriate for the purpose of obtaining information in relation to the export of goods and services from the Island in the course of a trade, business or profession.

Tynwald procedure – approval required.

- (2) Regulations under this section may make any provision that could be made by an Act of Tynwald.

- (3) Such regulations may make provision about—

- (a) when goods and services are exported from the Island;
- (b) the type of information that may be requested;
- (c) to whom a request for information may be made; and
- (d) how a request may be made.

25 Disclosure of information by the Treasury

- (1) The Treasury may by regulations make such provision as it considers appropriate in relation to the disclosure of information for the purpose of –

- (a) facilitating the exercise by the Treasury of the Treasury’s functions relating to trade; or

- (b) facilitating the exercise by an international organisation or authority, or by any other body, of its public functions relating to trade.

Tynwald procedure – approval required.

- (2) Regulations under this section may make any provision that could be made by an Act of Tynwald.
- (3) Regulations under this section may (amongst other things) –
 - (a) make provision about the use of any information disclosed; or
 - (b) make provision about the further disclosure of information.
- (4) Nothing in this section authorises the making of a disclosure which contravenes the data protection legislation.
- (5) In this section, “data protection legislation” has the meaning given in regulation 5(1) of the GDPR and LED Implementing Regulations 2018¹.

General and final provisions

26 Rules of evidence

[P2018/16/15 and drafting]

Schedule 3 (which makes provision about rules of evidence) has effect.

27 Statutory documents

[P2018/16/22 and drafting]

Schedule 4 (which contains general provision about statutory documents) has effect.

28 Consequential and transitional provisions

[P2018/16/23 and drafting]

- (1) The Council of Ministers may by regulations make such provision as it considers appropriate in consequence of this Act.
Tynwald procedure – approval required.
- (2) Regulations under subsection (1) may make any provision that could be made by an Act of Tynwald.
- (3) Regulations under subsection (1) may not modify an Act of Tynwald passed after the end of the period of 12 months beginning with the day on which IP completion day falls.⁸⁷
- (4) The Council of Ministers may by regulations make such incidental, supplemental, transitional, transitory or saving provisions as it considers appropriate in connection with the coming into operation of any provision

¹ SD 2018/0145

of this Act (including its operation in connection with exit day or IP completion day).⁸⁸

Tynwald procedure – affirmative.

- (5) Schedule 5 (which contains general consequential provisions) has effect.
- (6) Schedule 6 (which contains transitional, transitory and saving provisions) has effect.
- (7) Schedule 7 (which contains specific consequential amendments) has effect.
- (8) The Manx legislation mentioned in Schedule 8 (which contains repeals not made elsewhere in this Act) is repealed to the extent specified.
- (9) The revocation of the European Union (Changes in Terminology) Order 2012 (SD0606/12) made under section 1A(1) of the *European Communities (Isle of Man) Act 1973*, by virtue of the lapse of that Act on IP completion day, does not affect the continuing operation of article 3(3) of that Order.⁸⁹

SCHEDULE 1

[Section 3]

[P2018/16/20]

INTERPRETATION

(1) In this Act—

“**Charter of Fundamental Rights**” means the Charter of Fundamental Rights of the European Union of 7 December 2000, as adapted at Strasbourg on 12 December 2007;

“**the EEA**” means the European Economic Area;

“**EEA agreement**” means the agreement on the European Economic Area signed at Oporto on 2 May 1992, together with the protocol adjusting that agreement signed at Brussels on 17 March 1993, as it has effect in relation to the Island having regard to the provisions of Articles 25, 26 and 27 of the Act annexed to the Treaty of Accession and to the provisions of Protocol No. 3;

“**EEA EFTA separation agreement**” means (as modified from time to time in accordance with any provision of it) the Agreement on arrangements between Iceland, the Principality of Liechtenstein, the Kingdom of Norway and the United Kingdom of Great Britain and Northern Ireland following the withdrawal of the United Kingdom from the European Union, the EEA agreement and other agreements applicable between the United Kingdom and the EEA EFTA States by virtue of the United Kingdom’s membership of the European Union;⁹⁰

“**the EU**” has the meaning given in the *Interpretation Act 2015*;

“**EU decision**” means—

- (a) a decision within the meaning of Article 288 of the Treaty on the Functioning of the European Union; or
- (b) a decision under former Article 34(2)(c) of the Treaty on European Union,

together with any adaptations made to that decision under the EEA agreement immediately before IP completion day;⁹¹

“**EU directive**” means a directive within the meaning of Article 288 of the Treaty on the Functioning of the European Union;

“**EU entity**” means an EU institution or any office, body or agency of the EU;

“**EU institution**” has the meaning given in the *Interpretation Act 2015*;

“**EU instrument**” has the meaning given in the *Interpretation Act 2015*;

“**EU reference**” means—

- (a) any reference to the EU, an EU entity or a member State;

- (b) any reference to an EU directive or any other EU law; or
- (c) any other reference which relates to the EU;

“**EU regulation**” means a regulation within the meaning of Article 288 of the Treaty on the Functioning of the European Union, together with any adaptations made to that regulation under the EEA agreement immediately before IP completion day;⁹²

“**EU tertiary legislation**” means—

- (a) any provision made under—
 - (i) an EU regulation;
 - (ii) a decision within the meaning of Article 288 of the Treaty on the Functioning of the European Union; or
 - (iii) an EU directive,
by virtue of Article 290 or 291(2) of the Treaty on the Functioning of the European Union or former Article 202 of the Treaty establishing the European Community; or
- (b) any measure adopted in accordance with former Article 34(2)(c) of the Treaty on European Union to implement decisions under former Article 34(2)(c),

and includes any such provision or measure as adapted under the EEA agreement immediately before IP completion day but does not include any such provision or measure which is an EU directive;⁹³

“**EU Treaties**” has the meaning given in the *Interpretation Act 2015*;

“**Euratom Treaty**” means the Treaty establishing the European Atomic Energy Community, signed at Rome on 25 March 1957;

“**European Communities (Isle of Man) Act 1973**” is to be interpreted in accordance with section 5A(5)(a);⁹⁴

“**European Court**” has the meaning given in the *Interpretation Act 2015*;

“**exit day**” means 31 January 2020 at 11.00 p.m. (and see section 4 (exit day));⁹⁵

“**implementation period**” means the transition or implementation period provided for by Part 4 of the withdrawal agreement and beginning with exit day and ending on IP completion day;⁹⁶

“**IP completion day**” means 31 December 2020 at 11.00 p.m. (and see section 4A (IP completion day));⁹⁷

“**Manx legislation**” includes Manx legislation whenever passed or made and, except in section 5B or where there is otherwise a contrary intention, any retained direct EU legislation;⁹⁸

“**member**” in the expression “**member States**” refers to membership of the EU;

“**modify**” includes amend, vary, repeal or revoke (and related expressions are to be read accordingly);

“**Part**” (of the withdrawal agreement or the EEA EFTA separation agreement) is to be interpreted in accordance with section 5A(5)(b);⁹⁹

“**Protocol 3**” means Protocol No. 3 to the Act annexed to the Treaty of Accession;

“**public authority**” means a public authority within the meaning of section 6 of the *Human Rights Act 2001*;

“**relevant criminal offence**” means an offence the maximum punishment for which exceeds —

- (a) on conviction on information, custody for 2 years, a fine, or both;
- (b) on summary conviction, custody for 12 months, a fine of level 5 on the standard scale (if not calculated on a daily basis) or a fine of £200 a day, or both;

“**relevant separation agreement law**” has the meaning given in section 11C(3);¹⁰⁰

“**retained case law**” means —

- (a) retained Manx case law; and
- (b) retained EU case law;

“**retained direct EU legislation**” means any EU regulation, EU decision or EU tertiary legislation which forms part of Manx law by virtue of section 7 (as modified by or under this Act or by other Manx law from time to time, and including any instruments made under it on or after IP completion day);¹⁰¹

“**retained EU case law**” means any principles laid down by, and any decisions of, the European Court, as they have effect in EU law immediately before IP completion day and so far as they —

- (a) relate to —
 - (i) anything to which section 6, 7 or 8 applies; or
 - (ii) any Manx legislation passed or made or operating before IP completion day for a purpose mentioned in section 2B(1)(a) or (b) of the *European Communities (Isle of Man) Act 1973*;¹⁰²
- (b) fall within the limits of EU competences in relation to the Island; and
- (c) are not excluded by section 9 or Schedule 2,

(as those principles and decisions are modified by or under this Act or by other Manx law from time to time);¹⁰³

“**retained EU law**” means —

- (a) any statutory document made under sections 2A or 2B of the *European Communities (Isle of Man) Act 1973* and saved by virtue of section 6;
- (b) any retained direct EU legislation;

- (c) any rights, powers, liabilities, obligations, restrictions, remedies and procedures which continue to be recognised in Manx law by virtue of section 8;
- (d) anything which on or after IP completion day continues to be, or forms part of, Manx law by virtue of section 10(3) or (6); and¹⁰⁴
- (e) any Manx legislation passed or made or operating before IP completion day for a purpose mentioned in section 2B(1)(a) or (b) of the *European Communities (Isle of Man) Act 1973*,¹⁰⁵

(as that body of law is added to or otherwise modified by or under this Act or by other Manx law from time to time);

“retained general principles of EU law” means the general principles of EU law, as they have effect in EU law immediately before IP completion day and so far as they –

- (a) relate to –
 - (i) anything to which section 6, 7 or 8 applies; or
 - (ii) any Manx legislation passed or made or operating before IP completion day for a purpose mentioned in section 2B(1)(a) or (b) of the *European Communities (Isle of Man) Act 1973*;¹⁰⁶
- (b) fall within the limits of EU competences in relation to the Island; and
- (c) are not excluded by section 9 or Schedule 2,

(as those principles are modified by or under this Act or by other Manx law from time to time);¹⁰⁷

“retained Manx case law” means any principles laid down by, and any decisions of, a court or tribunal in the Island, as they have effect immediately before IP completion day and so far as they –

- (a) relate to –
 - (i) anything to which section 6, 7 or 8 applies; or
 - (ii) any Manx legislation passed or made or operating before IP completion day for a purpose mentioned in section 2B(1)(a) or (b) of the *European Communities (Isle of Man) Act 1973*; and¹⁰⁸
- (b) are not excluded by section 9 or Schedule 2,

(as those principles and decisions are modified by or under this Act or by other Manx law from time to time);¹⁰⁹

“retrospective provision”, in relation to provision made by a statutory document, means provision taking effect from a date earlier than the date on which the statutory document is made;

- “**Treaty of Accession**” means the Treaty relating to the accession of the United Kingdom to the European Economic Community and to the European Atomic Energy Community, signed at Brussels on 22 January 1972;
- “**tribunal**” means any tribunal in the Island;
- “**UK legislation**” has the meaning given in the *Interpretation Act 2015*;
- “**WTO Agreement**” means the agreement establishing the World Trade Organisation signed at Marrakesh on 15 April 1994 and extended to the Island (as modified from time to time);
- “**withdrawal agreement**” means the agreement between the United Kingdom and the EU under Article 50(2) of the Treaty on European Union which sets out the arrangements for the United Kingdom’s withdrawal from the EU (as that agreement is modified from time to time in accordance with any provision of it).¹¹⁰
- (1A) In this Act references to anything which continues to be Manx law by virtue of section 5B(2) include –
- (a) references to anything to which section 5B(2) applies which continues to be Manx law on or after exit day (whether or not it would have done so irrespective of that provision); and
 - (b) references to anything which continues to be Manx law on or after exit day by virtue of section 5B(2) (as that body of law is added to or otherwise modified by or under this Act or by other Manx law from time to time).¹¹¹
- (2) In this Act references to anything which is retained EU law by virtue of section 8 include references to any modifications, made by or under this Act or by other Manx law from time to time, of the rights, powers, liabilities, obligations, restrictions, remedies or procedures concerned.
- (3) For the purposes of this Act, section 9(1)(c) of the *Interpretation Act 2015* (which defines “Manx legislation”) does not include any EU laws that apply to the Island under section 2(1) of the *European Communities (Isle of Man) Act 1973*.
- (4) To avoid doubt, references in this Act to the withdrawal of the United Kingdom from the EU include a reference to the cessation of Protocol 3.
- (5) References in this Act to former Article 34(2)(c) of the Treaty on European Union are references to that Article as it had effect at any time before the coming into force of the Treaty of Lisbon.
- (6) Any other reference in this Act to an Article of the Treaty on European Union or the Treaty on the Functioning of the European Union includes a reference to that Article as applied by Article 106a of the Euratom Treaty.
- (7) See paragraph 2 of Schedule 7 for amendments made by this Act to the Schedule to the *Interpretation Act 2015*.

SCHEDULE 2

[Section 9(5)]

[P2018/16/Sch 1 and drafting]

FURTHER PROVISION ABOUT EXCEPTIONS TO SAVINGS AND RETENTION**1 Challenges to validity of retained EU law**

- (1) There is no right in Manx law on or after IP completion day to challenge any retained EU law on the basis that, immediately before IP completion day, any EU instrument was invalid.¹¹²
- (2) Sub-paragraph (1) does not apply so far as —
 - (a) the European Court has decided before IP completion day that the instrument is invalid; or¹¹³
 - (b) the challenge is of a kind described, or provided for, in regulations made by the Council of Ministers.
Tynwald procedure – approval required.
- (3) Regulations under sub-paragraph (2)(b) may (among other things) provide for a challenge which would otherwise have been against an EU institution to be against a public authority in the Island.

2 General principles of EU law

- (1) No general principle of EU law is part of Manx law on or after IP completion day if it was not recognised as a general principle of EU law by the European Court in a case decided before IP completion day (whether or not as an essential part of the decision in the case).¹¹⁴
- (2) There is no right of action in Manx law on or after IP completion day based on a failure to comply with any of the general principles of EU law.¹¹⁵
- (3) No court or tribunal or other public authority may, on or after IP completion day —
 - (a) disapply or quash any Manx legislation or other rule of law; or
 - (b) quash any conduct or otherwise decide that it is unlawful,
because it is incompatible with any of the general principles of EU law.¹¹⁶

3 Rule in Francovich

There is no right in Manx law on or after IP completion day to damages in accordance with the rule in Francovich².¹¹⁷

² Cases C-6/90 and C-9/90 Francovich [1991] ECR I-5357

4 Interpretation

References in section 9 and this Schedule to the Charter of Fundamental Rights, any general principle of EU law or the rule in Francovich are to be read as references to that Charter, principle or rule so far as it would otherwise continue to be, or form part of, Manx law on or after IP completion day by virtue of section 6, 7, 8 or 10(3) or (6) and otherwise in accordance with this Act.¹¹⁸

SCHEDULE 3

[Section 26]

[P2018/16/Sch 5, Part 2]

RULES OF EVIDENCE**1 Questions as to meaning of EU law**

- (1) Where it is necessary in legal proceedings to decide a question as to—
- (a) the meaning or effect in EU law of any of the EU Treaties or any other treaty relating to the EU; or
 - (b) the validity, meaning or effect in EU law of any EU instrument, the question is to be treated as a question of law.¹¹⁹
- (2) In this paragraph —
- “interpreting retained EU law” [Repealed]¹²⁰
- “treaty” includes—
- (a) any international agreement; and
 - (b) any protocol or annex to a treaty or international agreement.

2 Power to make provision about judicial notice and admissibility

- (1) The Council of Ministers, after consultation with the Deemsters, may by regulations—
- (a) make provision enabling or requiring judicial notice to be taken of a relevant matter; or
 - (b) provide for the admissibility in any legal proceedings of specified evidence of—
 - (i) a relevant matter; or
 - (ii) instruments or documents issued by or in the custody of an EU entity.
- Tynwald procedure – affirmative.
- (2) Regulations under sub-paragraph (1)(b) may provide that evidence is admissible only where specified conditions are met (for example, conditions as to certification of documents).
- (3) Regulations under this paragraph may modify any provision made by or under a provision of Manx legislation.
- (4) In sub-paragraph (3) “Manx legislation” does not include an Act of Tynwald passed or made after the end of the period of 12 months beginning with the day on which IP completion day falls.¹²¹

- (5) For the purposes of this paragraph each of the following is a “relevant matter”—
- (a) retained EU law;
 - (b) EU law;
 - (c) the EEA agreement;
 - (ca) the EEA EFTA separation agreement;¹²²
 - (cb) the withdrawal agreement; and¹²³
 - (d) anything which is specified in the regulations and which relates to a matter mentioned in paragraph (a), (b), (c), (ca) or (cb).¹²⁴

SCHEDULE 4

[Section 27]

[P2018/16/Sch 7, Part 3 and drafting]

STATUTORY DOCUMENTS**1 Scope and nature of powers: general**

- (1) Any power to make a statutory document under this Act—
- (a) may be exercised so as to modify anything which continues to be Manx law by virtue of section 5B(2) or any retained EU law or other Manx legislation; and¹²⁵
 - (b) includes power —
 - (i) to make supplementary, incidental, consequential, transitional, transitory or saving provision (including provision restating anything which continues to be Manx law by virtue of section 5B(2), or any retained EU law or other Manx legislation in a clearer or more accessible way);¹²⁶
 - (ii) to permit a person to exercise a discretion in respect of any matters specified in the statutory document; and
 - (iii) to require compliance with standards or the adoption of practices recommended or specified from time to time (whether before or after the making of the statutory document) by a person or body specified in the statutory document.
- (2) The fact that a power to make a statutory document is conferred by this Act does not affect the extent of any other power to make a statutory document under this Act or under any other provision of retained EU law or Manx legislation or, for the avoidance of doubt, any Manx legislation so far as it continues, on or after exit day, to be Manx law by virtue of section 5B(2) (as modified from time to time).¹²⁷

2 Scope of consequential and transitional powers

- (1) The fact that anything continues to be, or forms part of, Manx law by virtue of any provision of sections 5A to 10 or Schedule 2 does not prevent it from being modified by regulations made under section 28(1) in consequence of any other provision made by or under this Act.¹²⁸
- (2) Accordingly, anything which continues to be Manx law by virtue of section 5B(2) or any retained EU law may, for example, be modified by regulations made under section 28(1) in consequence of the repeal of any provision of the *European Communities (Isle of Man) Act 1973*.¹²⁹

- (3) The power to make a statutory document under sections 2(2) or 28(4) includes the power to make consequential, incidental, supplemental, transitional, transitory or saving provision in connection with—
- (a) the repeal of any provision of the *European Communities (Isle of Man) Act 1973*; or
 - (b) the withdrawal of the United Kingdom from the EU,
- which is additional to that made by any provision of sections 5A to 10, or Schedule 2 or alters its effect in particular cases or descriptions of cases.¹³⁰
- (4) The power to make regulations under section 28(1) includes the power to make transitional, transitory or saving provision which—
- (a) is in connection with any repeal or revocation made by any such regulations of any provision of Manx legislation in consequence of—
 - (i) the repeal of any provision of the *European Communities (Isle of Man) 1973*; or
 - (ii) the withdrawal of the United Kingdom from the EU; and
 - (b) is additional to that made by any provision of sections 5A to 10 or Schedule 2 or alters its effect in particular cases or descriptions of cases.¹³¹
- (5) Provision of the kind mentioned in sub-paragraph (3) or (4) may (among other things) include further provision treating any provision of that kind as retained EU law for particular purposes or all purposes.

2A Anticipatory exercise of powers in relation to section 5B(2) saved law

Any power to make a statutory document under this Act which modifies anything which continues to be Manx law by virtue of section 5B(2) is capable of being exercised before exit day so that the statutory document comes into operation on or after exit day.¹³²

3 Anticipatory exercise of powers in relation to retained EU law

Any power to make a statutory document under this Act which modifies —

- (a) retained direct EU legislation;
- (b) anything which is retained EU law by virtue of section 8; or
- (c) any other retained EU law,

is capable of being exercised before IP completion day so that the statutory document comes into operation on or after IP completion day.¹³³

3A Anticipatory exercise of powers in relation to the withdrawal agreement

etc

Any power to make a statutory document under this Act in relation to the withdrawal agreement or the EEA EFTA separation agreement, or any modification of either of them which requires ratification by the United Kingdom, is capable of being exercised before the agreement or (as the case may be) modification concerned is so ratified.¹³⁴

4 Effect of certain provisions in Schedule 5 and 7 on scope of powers

The modifications made by Schedule 5 (general consequential provisions) and paragraphs 2 and 3 of Schedule 7 (amendments to the *Interpretation Act 2015* and the *Legislation Act 2015*) do not prevent or otherwise limit the making of different provision, in particular cases or descriptions of cases, in regulations under section 28(1) or in any other statutory document made under this Act.

5 Procedure on re-exercise of certain powers

A statutory document which repeals, amends or re-enacts any other statutory document made under this Act may (despite section 93 of the *Interpretation Act 2015*) be subject to a different Tynwald procedure from the procedure to which the original statutory document was subject.

6 Type of statutory document

A statutory document made under this Act by way of regulations may (despite section 93 of the *Interpretation Act 2015*) modify anything which continues to be Manx law by virtue of section 5B(2), any retained EU law or any other Manx legislation notwithstanding that such Manx law, retained EU law or other Manx legislation may have been made by way of a different type of statutory document.¹³⁵

7 Tynwald procedure in certain urgent cases

- (1) This paragraph applies to a statutory document to which section 30 of the *Legislation Act 2015* (“approval required”) applies by virtue of any provision of this Act.
- (2) If the statutory document contains a declaration that the Council of Ministers is of the opinion that, by reason of urgency, it is necessary to make the statutory document subject to the Tynwald procedure set out in section 31 of the *Legislation Act 2015* (“affirmative”), that procedure applies to the statutory document instead.

SCHEDULE 5

[Section 28(5)]

[P2018/16/Sch 8, Part 1 (in part), paragraph 30 of Part 2, and drafting]

GENERAL CONSEQUENTIAL PROVISIONS**1 Existing ambulatory references to retained direct EU legislation**

- (1) Any reference which, immediately before IP completion day—
- (a) exists in—
 - (i) any provision of Manx legislation;
 - (ii) any EU regulation, EU decision or EU tertiary legislation (including as adapted under the EEA agreement) which is to form part of Manx law by virtue of section 7; or
 - (iii) any document relating to anything falling within sub-paragraph (i) or (ii); and
 - (b) is a reference to, or to a provision of, (as it has effect from time to time) any EU regulation, EU decision or EU tertiary legislation (including as adapted under the EEA agreement) which is to form part of Manx law by virtue of section 7,
- is to be read, on or after IP completion day, as a reference to, or to a provision of, the EU regulation, EU decision or EU tertiary legislation (including as adapted under the EEA agreement) as it forms part of Manx law by virtue of section 7 and, unless the contrary intention appears, as modified by Manx law from time to time.¹³⁶
- (2) Sub-paragraph (1) is subject to any other provision made by or under this Act or any other provision of Manx legislation.

2 Other existing ambulatory references

- (1) Any reference which—
- (a) exists, immediately before IP completion day, in—
 - (i) any provision of Manx legislation;
 - (ii) any EU regulation, EU decision, EU tertiary legislation (including as adapted under the EEA agreement) which is to form part of Manx law by virtue of section 7; or
 - (iii) any document relating to anything falling within sub-paragraph (i) or (ii),¹³⁷
 - (b) is not a reference to which paragraph 1(1) applies; and
 - (c) is, immediately before IP completion day, a reference to, or to a provision of, (as it has effect from time to time) any of the EU

Treaties, any EU instrument or any other document of an EU entity,¹³⁸

is to be read, on or after IP completion day, as a reference to, or to a provision of, the EU Treaty, instrument or document as it has effect immediately before IP completion day.¹³⁹

- (1A) Sub-paragraph (1) does not apply so far as any reference forms part of relevant separation agreement law.¹⁴⁰
- (2) Despite sub-paragraph (1), the Council of Ministers may by regulations specify that a reference which falls within sub-paragraph (1) is to be read as a reference to, or to a provision of, that EU Treaty, EU instrument or other document of an EU entity as amended from time to time by EU law. Tynwald procedure – approval required.
- (3) Regulations under sub-paragraph (2) may specify –
- (a) specific references; or
 - (b) a generic description of references.
- (4) Sub-paragraphs (1) and (1A) are also subject to any other provision made by or under this Act or any other provision of Manx legislation.¹⁴¹

3 Existing powers to make statutory documents

- (1) Any power to make a statutory document which –
- (a) was conferred before the day on which this Act is passed; and
 - (b) is capable of being exercised to modify Manx legislation,
- is to be read as being capable of being exercised to modify any retained direct EU legislation or anything which is retained EU law by virtue of section 8.
- (2) Any statutory document made by virtue of sub-paragraph (1) is subject to the same Tynwald procedure as applies to the power under which the statutory document itself is made.
- (3) Any power to make a statutory document which, immediately before exit day, is subject to an implied restriction that it is exercisable only compatibly with EU law is to be read –
- (a) on or after exit day, without that restriction; and
 - (b) on or after IP completion day, without any corresponding restriction in relation to compatibility with retained EU law,
- so far as the restriction concerned is not applicable to and in the Island by virtue of the withdrawal agreement.¹⁴²
- (4) Sub-paragraphs (1) to (3) and this sub-paragraph –
- (a) do not prevent the conferral of wider powers; and

- (b) are subject to any other provision made by or under this Act or any other provision of Manx legislation.
- (5) For the purposes of sub-paragraph (1) —
 - (a) a power is conferred whether or not it is in operation; and
 - (b) a power in retained direct EU legislation is not conferred before the date on which this Act is passed.
- (6) A power which, by virtue of sub-paragraph (1) or any Act of Tynwald passed before, and in the same Session as, this Act, is capable of being exercised to modify retained EU law is capable of being so exercised before IP completion day so as to come into operation on or after IP completion day.¹⁴³

4 Future powers to make statutory documents

- (1) Any power to make a statutory document which is conferred on or after the day on which this Act is passed may, so far as applicable and unless the contrary intention appears, be exercised so as to modify (or, as the case may be, result in the modification of) any retained direct EU legislation or anything retained by virtue of section 8.
- (2) Sub-paragraph (1) and this sub-paragraph —
 - (a) do not prevent the conferral of wider powers; and
 - (b) are subject to any other provision made by or under this Act or any other provision of Manx legislation.
- (3) For the purposes of sub-paragraph (1) —
 - (a) a power is conferred whether or not it is in operation;
 - (b) a power in retained direct EU legislation is conferred on or after the day on which this Act is passed; and
 - (c) the references to powers conferred include powers conferred by regulations under this Act (but not powers conferred by this Act).
- (4) A power which, by virtue of sub-paragraph (1) or any Act of Tynwald passed after this Act and before IP completion day is capable of being exercised to modify any retained EU law is capable of being so exercised before IP completion day so as to come into operation on or after IP completion day.¹⁴⁴

5 Human Rights Act 2001

- (1) For the purposes of the *Human Rights Act 2001*, any retained direct EU legislation is to be treated as an Act of Tynwald and not subordinate legislation.
- (2) In sub-paragraph (1) “subordinate legislation” has the same meaning as in the *Human Rights Act 2001*.

SCHEDULE 6

[Section 28(6)]

[P2018/16/Sch 8, Part 3, paragraphs 38 and 39 of Part 4, and drafting]

TRANSITIONAL, TRANSITORY AND SAVING PROVISIONS**A1 Continuation of existing acts etc during implementation period**

- (1) Anything done —
- (a) in connection with anything which continues to be Manx law by virtue of section 5A(2) or 5B(2); or
 - (b) for a purpose mentioned in section 2B(1) of the *European Communities (Isle of Man) Act 1973* or otherwise related to the EU or the EEA,
- if in operation or effective immediately before exit day, continues to be in operation or effective on and after exit day.
- (2) Anything done —
- (a) in connection with anything which continues to be Manx law by virtue of section 5A(2) or 5B(2); or
 - (b) for a purpose mentioned in section 2B(1) of the *European Communities (Isle of Man) Act 1973* or otherwise related to the EU or the EEA,
- which, immediately before exit day, is in the process of being done continues to be done on and after exit day.
- (3) Sub-paragraphs (1) and (2) are subject to —
- (a) sections 5 to 5B and the withdrawal of the United Kingdom from the EU;
 - (b) any provision made under sections 2(3) or 28(4) of this Act or regulation 16(4) of the European Union and Trade Act 2019 (Withdrawal Agreement) Regulations 2020; and
 - (c) any other provision made by or under this Act, the European Union and Trade Act 2019 (Withdrawal Agreement) Regulations 2020 or any other provision of Manx legislation.
- (4) References in this paragraph to anything done include references to anything omitted to be done.¹⁴⁵

1 Continuation of existing acts etc

- (1) Anything done —
- (a) in connection with anything which continues to be, or forms part of, Manx law by virtue of section 6, 7, 8 or 10(3) or (6); or

(b) for a purpose mentioned in section 2B(1) of the *European Communities (Isle of Man) Act 1973* or otherwise related to the EU or the EEA,

if in operation or effective immediately before IP completion day, continues to be in operation or effective on and after IP completion day.¹⁴⁶

(2) Anything done—

(a) in connection with anything which continues to be, or forms part of, Manx law by virtue of section 6, 7, 8 or 10(3) or (6); or

(b) for a purpose mentioned in section 2B(1) of the *European Communities (Isle of Man) Act 1973* or otherwise related to the EU or the EEA,

which, immediately before IP completion day, is in the process of being done continues to be done on and after IP completion day.¹⁴⁷

(3) Sub-paragraphs (1) and (2) are subject to—

(a) sections 5 to 5B and the withdrawal of the United Kingdom from the EU;¹⁴⁸

(b) sections 6 to 10, 11A to 11C and Schedule 2;¹⁴⁹

(c) any provision made under sections 2(3) or 28(4) of this Act or regulation 16(4) of the European Union and Trade Act 2019 (Withdrawal Agreement) Regulations 2020; and¹⁵⁰

(d) any other provision made by or under this Act, the European Union and Trade Act 2019 (Withdrawal Agreement) Regulations 2020 or any other provision of Manx legislation.¹⁵¹

(4) References in this paragraph to anything done include references to anything omitted to be done.

1A Repeal of section 5A(1) to (3) and section 5B(1) to (5)

The repeal of section 5A(1) to (3) by section 5A(4) and the repeal of section 5B(1) to (5) by section 5B(6) do not prevent Manx legislation from continuing to be read, on and after IP completion day, in accordance with section 5B(3) or (4).¹⁵²

2 Retention of saved EU law at end of implementation period¹⁵³

Section 8(3)(b) does not apply in relation to any rights, powers, liabilities, obligations, restrictions, remedies or procedures so far as they are of a kind recognised by a court or tribunal in the Island or the United Kingdom in a case decided on or after IP completion day but begun before IP completion day (whether or not as an essential part of the decision in the case).¹⁵⁴

3 Further provision relating to section 9 and Schedule 2

- (1) Subject as follows and subject to relevant separation agreement law (for which see section 11C) and any provision made under sections 2(3) or 28(4) of this Act or regulation 16(4) of the European Union and Trade Act 2019 (Withdrawal Agreement) Regulations 2020, section 9(3) and paragraphs 1 to 3 of Schedule 2 apply in relation to anything occurring before IP completion day (as well as anything occurring on or after IP completion day).¹⁵⁵
- (2) Section 9(3) and paragraphs 1 to 3 of Schedule 2 do not affect any decision of a court or tribunal in the Island made before IP completion day.¹⁵⁶
- (3) Section 9(3) and paragraphs 2(2) and (3) and 3 of Schedule 2 do not apply in relation to any proceedings begun, but not finally decided, before a court or tribunal in the Island before IP completion day.¹⁵⁷
- (4) Paragraphs 1 to 3 of Schedule 2 do not apply in relation to any conduct which occurred before IP completion day which gives rise to any criminal liability.¹⁵⁸
- (5) Paragraph 2(2) and (3) of Schedule 2 does not apply in relation to any proceedings begun within the period of 3 years beginning with IP completion day so far as –
 - (a) the proceedings involve a challenge to anything which occurred before IP completion day; and¹⁵⁹
 - (b) the challenge is not for the disapplication or quashing of –
 - (i) an Act of Tynwald or a rule of law which is not Manx legislation; or
 - (ii) any Manx legislation, or anything else, not falling within sub-paragraph (i) which, as a result of anything falling within that sub-paragraph, could not have been different or which gives effect to, or enforces, anything falling within that sub-paragraph.¹⁶⁰
- (6) Paragraph 2(3) of Schedule 2 does not apply in relation to any decision of a court or tribunal, or other public authority, on or after IP completion day which is a necessary consequence of any decision of a court or tribunal made before IP completion day or made on or after that day by virtue of this paragraph.¹⁶¹
- (7) Paragraph 3 of Schedule 2 does not apply in relation to any proceedings begun within the period of 2 years beginning with IP completion day so far as the proceedings relate to anything which occurred before IP completion day.¹⁶²

4 Expiry of exercise of power

The prohibition on making regulations under section 12A, 13 or 14 after a particular time does not affect the continuation in operation of regulations made at or before that time (including the exercise after that time of any power conferred by regulations made at or before that time).¹⁶³

SCHEDULE 7

[Section 28(7)]

SPECIFIC CONSEQUENTIAL AMENDMENTS

1 Customs and Excise Act 1993

- (1) The *Customs and Excise Act 1993* is amended as follows.
- (2) In section 1 (application to the Island of certain enactments relating to customs and excise etc) —
 - (a) [Amended subsection (2)]
 - (b) [Inserted subsection (2A)]
 - (c) [Amended subsection (3)(aa)]
 - (d) [Inserted subsection (3)(ab)]
 - (e) [Amended subsection (3)(b)]
 - (f) [Substituted subsection (3)(f)]
 - (g) [Inserted subsection (3A)]
- (3) In section 3 (public documents) —
 - (a) [Inserted subsection (3A)]
 - (b) [Amended subsection (4)]
 - (c) [Inserted subsections (4A) and (4B)]

2 Interpretation Act 2015

- (1) The *Interpretation Act 2015* is amended as follows.
- (2) In section 5 (combined operation of this Act and the Legislation Act 2015) —
 - (a) [Amended subsection (2)]
 - (b) [Amended subsection (3)]
- (3) [Inserted section 5A]
- (4) [Inserted paragraph 9(1)(ab)]
- (5) In section 11 (“Manx enactment”) —
 - (a) [Substituted subsection (1)]
 - (b) [Inserted subsection (5)]
- (6) For section 14 (references in Manx enactments to EU instruments) substitute —

14 References in Manx enactments to EU instruments

- (1) Subsections (2) and (3) apply if —

- (a) a Manx enactment passed —
 - (i) after section 1B of the repealed Interpretation Act commenced; but
 - (ii) before IP completion day,¹⁶⁴
 refers to an EU instrument (the “original instrument”); and
- (b) the original instrument has been amended, extended or applied by another EU instrument.


Note:

Section 1B of the repealed Interpretation Act commenced on 18 October 2011.

- (2) If the reference is to an EU instrument which forms part of Manx law by virtue of section 7 of the *European Union and Trade Act 2019*, the reference is to be read, on or after IP completion day, as a reference to the EU instrument as it forms part of Manx law by virtue of section 7 of that Act and, unless the contrary intention appears, as modified by Manx law from time to time.¹⁶⁵

Note:

For public documents, see section 89 (public document may apply other laws or documents).

- (3) If the reference is to an EU instrument which does not form part of Manx law by virtue of section 7 of the *European Union and Trade Act 2019*, the reference is to be read, on or after IP completion day, as a reference to the EU instrument as it has effect immediately before IP completion day.¹⁶⁶
- (3A) Subsection (3) does not apply so far as any reference forms part of relevant separation agreement law (as that term is defined in the *European Union and Trade Act 2019*).¹⁶⁷
- (4) A reference to an EU instrument in a Manx enactment passed or made on or after IP completion day is a reference to the EU instrument as it was in operation when the provision containing the reference commenced.¹⁶⁸ 

- (7) In section 15 (“public document”) —
 - (a) [Amended subsection (1)]
 - (b) [Amended subsection (2)]
- (8) In section 16 (“statutory document” and its “responsible authority”) —
 - (a) [Amended subsection (1)(a)]
 - (b) [Amended subsection (3)(ba)]
- (9) [Inserted section 18(c)]
- (10) [Substituted section 82(c)].

- (11) In the Schedule (defined terms) —
- (a) in paragraph 1 —
- (i) [Inserted definition of “EU authorising legislation”]
- (ii) [Amended definition of “subordinate legislation”]
- (b) in paragraph 1, omit the following definitions —
- “enforceable EU right”;
- “the EU”;
- “EU customs duty”;
- “EU institution”;
- “EU instrument”;
- “EU obligation”;
- “EU provision”;
- “the European Court”;
- “the EU treaties”;
- “European Communities Act”;
- (c) [Inserted paragraph 1A and definitions of “EEA agreement”, “EEA state”, “exit day” (and related expressions), “member” in the expression “member state”, “Protocol 3”, “retained EU law”, “retained direct EU legislation” and “retained EU obligation”]

1A Definitions relating to the EU and the United Kingdom’s withdrawal from the EU

In all Manx legislation, except where express provision to the contrary is made —

“**the Communities**” means Euratom, the Economic Community and the Coal and Steel Community, but a reference to any or all of those Communities is to be treated as being or including (as the context requires) a reference to the EU;

“**E.C.S.C. Treaty**” means the Treaty establishing the European Coal and Steel Community, signed at Paris on 18 April 1951;

[Inserted definition of “EEA agreement”]

[Inserted definition of “EEA state”]

“**E.E.C. Treaty**” means the Treaty establishing the European Economic Community, signed at Rome on 25 March 1957;

“**entry date**” means the date on which the United Kingdom became a member of the Communities (which neither includes nor is a reference to the EU);

“**the EU**” or “**the European Union**” means the European Union, being the Union established by the Treaty on European Union signed at

Maastricht on 7 February 1992 (as amended by any later Treaty); and includes, so far as the context permits or requires, Euratom;

“**EU institution**” means any institution of the EU;

“**EU instrument**” means any instrument issued by an EU institution other than any retained direct EU legislation;

“**Euratom**”, “**Economic Community**” and “**Coal and Steel Community**” mean respectively the European Atomic Energy Community, the European Economic Community and the European Coal and Steel Community (but see the definition of “the Communities” for provision as to the construction of references to those Communities);

“**Euratom Treaty**” means the Treaty establishing the European Atomic Energy Community, signed at Rome on 25 March 1957;

“**European Court**” means the Court of Justice of the European Union;

[Inserted definition of “exit day” (and related expressions)]

[Inserted definition of “member”, in the expression “member State”]


[Inserted definition of “Protocol 3”]

[Inserted definition of “retained EU law”]

[Inserted definition of “retained direct EU legislation”]

[Inserted definition of “retained EU obligation”]

“**the Treaties**” or “**the EU Treaties**” means the Treaties or EU Treaties as at immediately before IP completion day and within the meaning given by section 1(1) of the *European Communities (Isle of Man) Act 1973* as that Act had effect immediately before IP completion day;¹⁶⁹

“**Treaty of Accession**” means the Treaty relating to the accession of the United Kingdom to the European Economic Community and to the European Atomic Energy Community, signed at Brussels on 22 January 1972. .

3 Legislation Act 2015

- (1) The *Legislation Act 2015* is amended as follows.
- (2) In section 4 (combined operation of this Act and the Interpretation Act) —
 - (a) [Amended subsection (2)]
 - (b) [Amended subsection (3)]
- (3) [Inserted section 4A]
- (4) Section 6 (relationship with European Communities Act) is repealed.
- (5) [Amended section 43(1)(b)]
- (6) [Amended section 44(1)]

4 European Communities (Amendment) Act 1994

- (1) The *European Communities (Amendment) Act 1994* is amended as follows.
- (2) Omit section 1 (Treaty on European Union).
- (3) Omit section 2 (Agreement on European Economic Area).
- (4) In section 3(3) (consistent application of law to the whole of the EEA) —
 - (a) in paragraph (a), after “Act” insert **33** as at immediately before IP completion day **22**; and¹⁷⁰
 - (b) omit paragraph (b), the “or” before that paragraph and the words after that paragraph.
- (5) After section 3(3) insert —

33 (3A) This section is subject to any amendment, repeal, revocation or other modification of retained EU law or Manx legislation on or after IP completion day.¹⁷¹ **22**.
- (6) Omit sections 3(4) to (6).
- (7) In section 4(3) (general implementation of EEA agreement) —
 - (a) in paragraph (a), after “Act” insert **33** as at immediately before IP completion day **22**; and¹⁷²
 - (b) omit paragraph (b), the “or” before that paragraph and the words after that paragraph.
- (8) After section 4(4) insert —

33 (4A) This section is subject to any amendment, repeal, revocation or other modification of retained EU law or Manx legislation on or after IP completion day.¹⁷³ **22**.
- (9) Omit section 5 (amendment of section 3 of the European Communities (Isle of Man) Act 1973).
- (10) In section 7 (interpretation), in subsection (1) —
 - (a) for the definition of “the 1973 Act” substitute —

33 “**the 1973 Act**” means the *European Communities (Isle of Man) Act 1973* (before it ceases to have effect by virtue of section 5A(4) of the *European Union and Trade Act 2019*);¹⁷⁴ **22**;
 - (b) for the definition of “the Agreement” substitute —

33 “**the Agreement**” means the agreement on the European Economic Area signed at Oporto on 2 May 1992 together with the protocol adjusting that agreement signed at Brussels on 17 March 1993 as it has effect in relation to the Island having regard to the provisions of Articles 25, 26 and 27 of the Act annexed to the Treaty of Accession and to the provisions of the Protocol;

“**the Protocol**” means Protocol No. 3 to the Act annexed to the Treaty of Accession; ²²;

(c) in the definition of “relevant provision”, in paragraph (b), for “that date” substitute ²³the date on which the Agreement comes into force ²²;

(d) after the definition of “relevant provision” insert —

²³ “**Treaty of Accession**” means the Treaty relating to the accession of the United Kingdom to the European Economic Community and to the European Atomic Energy Community, signed at Brussels on the 22 January 1972. ²².

SCHEDULE 8

[Section 28(8)]

ADDITIONAL REPEALS

Short title	Extent of repeal
European Communities (Implementation of Article 3 of Regulation 706/73) Act 1979	The whole Act.
European Communities (Greek Accession) Act 1981	The whole Act.
European Communities (Spanish and Portuguese Accession) Act 1985	The whole Act.
European Communities (Amendment) Act 1988	The whole Act.
European Communities (Amendment) Act 1991	The whole Act.
European Communities (Amendment) (No.2) Act 1992	The whole Act.
European Communities (Amendment) Act 1995	The whole Act.
European Communities (Amendment) Act 1999	The whole Act.
European Communities (Amendment) Act 2000	The whole Act.
European Communities (Amendment) Act 2003	The whole Act.
European Union (Accessions) Act 2004	The whole Act.
European Communities (Amendment) Act 2007	The whole Act.
European Union (Amendment) Act 2011	The whole Act.
European Union (Amendment) Act 2014	The whole Act.

ENDNOTES

Table of Endnote References

¹ ADO – see table

Provision	Notes	Date in operation	SD
Section 5		24/01/2020	2020/0057
Section 7	For the purposes of making regulations under section 7(1)(b)	01/02/2019	2019/0043
Section 9(5)	<ul style="list-style-type: none"> For the purposes of making regulations under para 1(2)(b) of Sch.2 Insofar as relates to para 1(3) of Sch.2 	01/02/2019	2019/0043
Sch.2 para 1(2)(b)	For the purposes of making regulations	01/02/2019	2019/0043
Sch.2 para 1(3)		01/02/2019	2019/0043
Section 26	Insofar as it relates to para 2 of Sch.3	01/02/2019	2019/0043
Sch.3 para 2		01/02/2019	2019/0043
Section 28(5)	<ul style="list-style-type: none"> For the purposes of making regulations under para 2(2) of Sch.5 Insofar as relates to para 2(3) of Sch.5 Insofar as relates to para 3 of Sch.5 Insofar as relates to para 4 of Sch.5 	01/02/2019	2019/0043
Sch.5 para 2(2)	For the purposes of making regulations	01/02/2019	2019/0043
Sch.5 paras 2(3), 3 and 4		01/02/2019	2019/0043
Section 28(6)	Insofar as it relates to para 4 of Sch.6	01/02/2019	2019/0043
Sch.6 para 4		01/02/2019	2019/0043
Section 28(7)	<ul style="list-style-type: none"> Insofar as it relates to paras 1, 2(1) to (5), 2(7) to (10) and 2(11)(a) of Sch.7 Insofar as it relates to para 2(11)(c) in relation to the following definitions – <ul style="list-style-type: none"> “EEA agreement” “EEA state” ““exit day” (and related expressions)” ““member”, in the expression “member State”” “Protocol 3” “retained EU law” “retained direct EU legislation” “retained EU obligation” Insofar as it relates to paras 3(1) to (3) and 3(5) to (6) of Sch.7 	01/02/2019	2019/0043

² Subs (3) amended by SD2020/0058.

³ Subs (1) amended by SD2019/0214 and by SD2019/0449.

⁴ S 4A inserted by SD2020/0058.

⁵ Cross-heading inserted by SD2020/0058.

⁶ S 5A inserted by SD2020/0058.

⁷ S 5B inserted by SD2020/0058.

⁸ Cross-heading amended by SD2020/0058.

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- ⁹ Subs (1) amended by SD2020/0058.
- ¹⁰ Subs (3) amended by SD2020/0058.
- ¹¹ Para (a) substituted by SD2020/0058.
- ¹² Subs (1) amended by SD2020/0058.
- ¹³ Subs (1A) inserted by SD2020/0058.
- ¹⁴ Para (c) substituted by SD2020/0058.
- ¹⁵ Subs (3) amended by SD2020/0058.
- ¹⁶ Subs (4) amended by SD2020/0058.
- ¹⁷ Para (a) amended by SD2020/0058.
- ¹⁸ Para (b) amended by SD2020/0058.
- ¹⁹ Para (c) amended by SD2020/0058.
- ²⁰ Subs (5) amended by SD2020/0058.
- ²¹ Subs (6) amended by SD2020/0058.
- ²² Subs (7) amended by SD2020/0058.
- ²³ Subs (9) amended by SD2020/0058.
- ²⁴ Subs (10) amended by SD2020/0058.
- ²⁵ Subs (1) amended by SD2020/0058.
- ²⁶ Para (c) amended by SD2020/0058.
- ²⁷ Para (aa) inserted by SD2020/0058.
- ²⁸ Para (b) amended by SD2020/0058.
- ²⁹ Subs (4) amended by SD2020/0058.
- ³⁰ Subs (5) amended by SD2020/0058.
- ³¹ Para (a) amended by SD2020/0058.
- ³² Subpara (i) amended by SD2020/0058.
- ³³ Subpara (ii) amended by SD2020/0058.
- ³⁴ Subs (1) amended by SD2020/0058.
- ³⁵ Para (a) amended by SD2020/0058.
- ³⁶ Para (b) amended by SD2020/0058.
- ³⁷ Subs (3) amended by SD2020/0058.
- ³⁸ Subs (4) amended by SD2020/0058.
- ³⁹ Subs (6) inserted by SD2020/0058.
- ⁴⁰ Para (a) amended by SD2020/0058.
- ⁴¹ Para (b) amended by SD2020/0058.
- ⁴² Subs (2) amended by SD2020/0058.
- ⁴³ Para (b) amended by SD2020/0058.
- ⁴⁴ Subs (3) amended by SD2020/0058.
- ⁴⁵ Para (a) amended by SD2020/0058.
- ⁴⁶ Para (aa) inserted by SD2020/0058.
- ⁴⁷ Subs (5) substituted by SD2020/0058.
- ⁴⁸ Subs (5A) inserted by SD2020/0058.
- ⁴⁹ Subs (5B) inserted by SD2020/0058.
- ⁵⁰ Subs (5C) inserted by SD2020/0058.

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- ⁵¹ Subs (6) amended by SD2020/0058.
- ⁵² Subs (7) inserted by SD2020/0058.
- ⁵³ Subs (1) amended by SD2020/0058.
- ⁵⁴ Cross-heading inserted by SD2020/0058.
- ⁵⁵ S 11A inserted by SD2020/0058.
- ⁵⁶ S 11B inserted by SD2020/0058.
- ⁵⁷ S 11C inserted by SD2020/0058.
- ⁵⁸ Subpara (ii) amended by SD2020/0058.
- ⁵⁹ Para (e) amended by SD2020/0058.
- ⁶⁰ Para (ea) inserted by SD2020/0058.
- ⁶¹ Subpara (i) amended by SD2020/0058.
- ⁶² Subs (4) amended by SD2020/0058.
- ⁶³ Para (a) inserted by SD2020/0058.
- ⁶⁴ Para (b) inserted and amended by SD2020/0058.
- ⁶⁵ Subs (10) amended by SD2020/0058.
- ⁶⁶ Subs (17) amended by SD2020/0058.
- ⁶⁷ S 12A inserted by SD2020/0058.
- ⁶⁸ S 12B inserted by SD2020/0058.
- ⁶⁹ S 12C inserted by SD2020/0058.
- ⁷⁰ Subs (4) amended by SD2020/0058.
- ⁷¹ Subs (4) amended by SD2020/0058.
- ⁷² Cross-heading amended by SD2020/0058.
- ⁷³ Para (a) amended by SD2020/0058.
- ⁷⁴ Subs (4) amended by SD2020/0058.
- ⁷⁵ Para (a) amended by SD2020/0058.
- ⁷⁶ Para (c) amended by SD2020/0058.
- ⁷⁷ Subs (11) amended by SD2020/0058.
- ⁷⁸ Subpara (i) amended by SD2020/0058.
- ⁷⁹ Subpara (ii) amended by SD2020/0058.
- ⁸⁰ Subpara (i) amended by SD2020/0058.
- ⁸¹ Subs (3) amended by SD2020/0058.
- ⁸² Subs (9) amended by SD2020/0058.
- ⁸³ Subs (10) amended by SD2020/0058.
- ⁸⁴ Para (c) amended by SD2020/0058.
- ⁸⁵ Para (b) amended by SD2020/0058.
- ⁸⁶ Para (a) amended by SD2020/0058.
- ⁸⁷ Subs (3) amended by SD2020/0058.
- ⁸⁸ Subs (4) amended by SD2020/0058.
- ⁸⁹ Subs (9) amended by SD2020/0058.
- ⁹⁰ Definition of “EEA EFTA separation agreement” inserted by SD2020/0058.
- ⁹¹ Definition of “EU decision” amended by SD2020/0058.
- ⁹² Definition of “EU regulation” amended by SD2020/0058.

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- ⁹³ Definition of “EU tertiary legislation” amended by SD2020/0058.
- ⁹⁴ Definition of “European Communities (Isle of Man) Act 1973” inserted by SD2020/0058.
- ⁹⁵ Definition of “exit day” amended by SD2019/0214 and by SD2019/0449.
- ⁹⁶ Definition of “implementation period” inserted by SD2020/0058.
- ⁹⁷ Definition of “IP completion day” inserted by SD2020/0058.
- ⁹⁸ Definition of “Manx legislation” substituted by SD2020/0058.
- ⁹⁹ Definition of “Part” inserted by SD2020/0058.
- ¹⁰⁰ Definition of “relevant separation agreement law” inserted by SD2020/0058.
- ¹⁰¹ Definition of “retained direct EU legislation” amended by SD2020/0058.
- ¹⁰² Subpara (ii) amended by SD2020/0058.
- ¹⁰³ Definition of “retained EU case law” amended by SD2020/0058.
- ¹⁰⁴ Para (d) amended by SD2020/0058.
- ¹⁰⁵ Para (e) amended by SD2020/0058.
- ¹⁰⁶ Subpara (ii) amended by SD2020/0058.
- ¹⁰⁷ Definition of “retained general principles of EU law” amended by SD2020/0058.
- ¹⁰⁸ Subpara (ii) amended by SD2020/0058.
- ¹⁰⁹ Definition of “retained Manx case law” amended by SD2020/0058.
- ¹¹⁰ Definition of “withdrawal agreement” substituted by SD2020/0058.
- ¹¹¹ Subpara (1A) inserted by SD2020/0058.
- ¹¹² Subpara (1) amended by SD2020/0058.
- ¹¹³ Para (a) amended by SD2020/0058.
- ¹¹⁴ Subpara (1) amended by SD2020/0058.
- ¹¹⁵ Subpara (2) amended by SD2020/0058.
- ¹¹⁶ Subpara (3) amended by SD2020/0058.
- ¹¹⁷ Para 3 amended by SD2020/0058.
- ¹¹⁸ Para 4 amended by SD2020/0058.
- ¹¹⁹ Subpara (1) amended by SD2020/0058.
- ¹²⁰ Definition of “interpreting retained EU law” repealed by SD2020/0058.
- ¹²¹ Subpara (4) amended by SD2020/0058.
- ¹²² Para (ca) inserted by SD2020/0058.
- ¹²³ Para (cb) inserted by SD2020/0058.
- ¹²⁴ Para (d) amended by SD2020/0058.
- ¹²⁵ Para (a) amended by SD2020/0058.
- ¹²⁶ Subpara (i) amended by SD2020/0058.
- ¹²⁷ Subpara (2) amended by SD2020/0058.
- ¹²⁸ Subpara (1) amended by SD2020/0058.
- ¹²⁹ Subpara (2) amended by SD2020/0058.
- ¹³⁰ Subpara (3) amended by SD2020/0058.
- ¹³¹ Para (b) amended by SD2020/0058.
- ¹³² Para 2A inserted by SD2020/0058.
- ¹³³ Para 3 amended by SD2020/0058.

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- ¹³⁴ Para 3A inserted by SD2020/0058.
- ¹³⁵ Para 6 substituted by SD2020/0058.
- ¹³⁶ Subpara (1) amended by SD2020/0058.
- ¹³⁷ Para (a) amended by SD2020/0058.
- ¹³⁸ Para (c) amended by SD2020/0058.
- ¹³⁹ Subpara (1) amended by SD2020/0058.
- ¹⁴⁰ Subpara (1A) inserted by SD2020/0058.
- ¹⁴¹ Subpara (4) amended by SD2020/0058.
- ¹⁴² Subpara (3) substituted by SD2020/0058.
- ¹⁴³ Subpara (6) amended by SD2020/0058.
- ¹⁴⁴ Subpara (4) amended by SD2020/0058.
- ¹⁴⁵ Para A1 inserted by SD2020/0058.
- ¹⁴⁶ Subpara (1) amended by SD2020/0058.
- ¹⁴⁷ Subpara (2) amended by SD2020/0058.
- ¹⁴⁸ Para (a) amended by SD2020/0058.
- ¹⁴⁹ Para (b) amended by SD2020/0058.
- ¹⁵⁰ Para (c) amended by SD2020/0058.
- ¹⁵¹ Para (d) amended by SD2020/0058.
- ¹⁵² Para 1A inserted by SD2020/0058.
- ¹⁵³ Para 2 heading amended by SD2020/0058.
- ¹⁵⁴ Para 2 amended by SD2020/0058.
- ¹⁵⁵ Subpara (1) amended by SD2020/0058.
- ¹⁵⁶ Subpara (2) amended by SD2020/0058.
- ¹⁵⁷ Subpara (3) amended by SD2020/0058.
- ¹⁵⁸ Subpara (4) amended by SD2020/0058.
- ¹⁵⁹ Para (a) amended by SD2020/0058.
- ¹⁶⁰ Subpara (5) amended by SD2020/0058.
- ¹⁶¹ Subpara (6) amended by SD2020/0058.
- ¹⁶² Subpara (7) amended by SD2020/0058.
- ¹⁶³ Para 4 amended by SD2020/0058.
- ¹⁶⁴ Substituted subpara (ii) amended by SD2020/0058.
- ¹⁶⁵ Substituted subsection (2) amended by SD2020/0058.
- ¹⁶⁶ Substituted subsection (3) amended by SD2020/0058.
- ¹⁶⁷ Subs (3A) inserted into substituted section 14 by SD2020/0058.
- ¹⁶⁸ Substituted subsection (4) amended by SD2020/0058.
- ¹⁶⁹ Inserted definition of “the Treaties” or “the EU Treaties” substituted by SD2020/0058.
- ¹⁷⁰ Para (a) amended by SD2020/0058.
- ¹⁷¹ Inserted subsection (3A) amended by SD2020/0058.
- ¹⁷² Para (a) amended by SD2020/0058.
- ¹⁷³ Inserted subsection (4A) amended by SD2020/0058.
- ¹⁷⁴ Substituted definition of “the 1973 Act” amended by SD2020/0058.