

Statutory Document No. 2019/0197

*Taxation (Cross-border Trade) Act 2018*

CUSTOMS (ORIGIN OF CHARGEABLE GOODS) REGULATIONS 2019¹

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

The Isle of Man Treasury makes the following Regulations under sections 17(6) and 37(3)(b) of, and paragraph 1(3)(c) of Schedule 7 to, the Taxation (Cross-border Trade) Act 2018, as it has effect in the Island¹.

PART 1 - PRELIMINARY

1 Title

These Regulations are the Customs (Origin of Chargeable Goods) Regulations 2019.

2 Commencement

These Regulations come into operation on exit day².

3 Interpretation

In these Regulations —

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

“**exit day**” has the same meaning as in the European Union and Trade Act 2019;

“**Rules of Origin**” means the document entitled, “Rules of Origin: Special Rules for Determining Non-Preferential Origin, version 1.0 dated 19 February 2019”³ which comprises the following as are so named in that document —

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

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

³ Available in electronic form at

https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/785844/Rules-Origin-reference-document.pdf.

- (a) Part One (goods wholly obtained in a single country or territory);
- (b) Part Two (operations not constituting an important stage of manufacture);
- (c) Part Three (accessories, spare parts or tools); and
- (d) Part Four (product specific rules);

“Second General Rule” [Revoked]²

4 Effect

These Regulations have effect for the purposes of Part 1, except sections 9 and 10, of the Act.

PART 2³

5 [Revoked]⁴

6 [Revoked]⁵

7 [Revoked]⁶

8 [Revoked]⁷

PART 3 – PROVISION CONTAINED WITHIN THE RULES OF ORIGIN

9 Goods wholly obtained in a country or territory: specified cases

Goods that fall within a description of goods given in Part One of the Rules of Origin are to be regarded as wholly obtained in a country or territory⁴ according to the rule applicable to the goods set out in that Part.

⁴ Section 17(2) of the Act provides that goods are to be regarded as originating from a country or territory if they are wholly obtained in the country or territory.

10 [Revoked]⁸

11 [Revoked]⁹

12 [Revoked]¹⁰

MADE

10 APRIL 2019

ENDNOTES

Table of Endnote References

¹ The format of this legislation has been changed as provided for under section 75 of, and paragraph 2 of Schedule 1 to, the Legislation Act 2015. The changes have been approved by the Attorney General after consultation with the Clerk of Tynwald as required by section 76 of the Legislation Act 2015.

² Definition of “Second General Rule” revoked by SD2020/0288.

³ Part 2 revoked by SD2020/0288.

⁴ Reg 5 revoked by SD2020/0288.

⁵ Reg 6 revoked by SD2020/0288.

⁶ Reg 7 revoked by SD2020/0288.

⁷ Reg 8 revoked by SD2020/0288.

⁸ Reg 10 revoked by SD2020/0288.

⁹ Reg 11 revoked by SD2020/0288.

¹⁰ Reg 12 revoked by SD2020/0288.