

Statutory Document No. 2022/0096



Customs and Excise Act 1993

CUSTOMS (MISCELLANEOUS PROVISIONS) (AMENDMENT) (EU EXIT) REGULATIONS 2021 (APPLICATION) ORDER 2022¹

Approved by Tynwald: 26 April 2022

Coming into Operation: in accordance with article 2

The Treasury makes the following Order under sections 1 and 3 of the Customs and Excise Act 1993.

1 Title

This Order is the Customs (Miscellaneous Provisions) (Amendment) (EU Exit) Regulations 2021 (Application) Order 2022.

2 Commencement

- (1) This Order comes into operation on the day it is approved by Tynwald¹.
- (2) However, if it is approved, it shall be deemed to have come into operation on 1 January 2022².

3 Application of the Customs (Miscellaneous Provisions) (Amendment) (EU Exit) Regulations 2021 to the Island

- (1) Part 3 of the Customs (Miscellaneous Provisions) (Amendment) (EU Exit) Regulations 2021³ —
 - (a) applies to the Island, as part of the law of the Island, subject to the following exceptions, modifications and adaptations; and
 - (b) is annexed to this order in the form in which it applies as described in subparagraph (a).

¹ Tynwald procedure – affirmative under section 3(1) of the Customs and Excise Act 1993.

² Under section 3(2) of the Customs and Excise Act 1993 an order under section 1 of the Customs and Excise Act 1993 may be made retrospective and be deemed to have come into operation from such day or days as may be specified in the order, not being earlier than the date on which the corresponding provision had effect in the United Kingdom.

³ SI 2021/1489.

- (2) In regulation 8(b) (application of this part) —
- (a) for “United Kingdom” substitute **“Island”**;
 - (b) at the end of the sub-paragraph, insert **“**, as it has effect in the Island⁴**”**.
- (3) In regulation 9 (interpretation) —
- (a) in paragraph (1), in the definition of “Tariff of the United Kingdom”, after “Customs Tariff (Establishment) (EU Exit) Regulations 2020” insert **“**, as they have effect in the Island⁵**”**;
 - (b) In paragraph (2), after “Customs Tariff (Establishment) (EU Exit) Regulations 2020” insert **“**, as they have effect in the Island, **”**.
- (4) Omit regulation 12 (Revocation of the Customs (Import Duty Variation) (EU Exit) Regulations 2020).

4 Revocation of the Customs (Import Duty Variation) (EU Exit) Regulations 2020 (Application) Order 2021

The Customs (Import Duty Variation) (EU Exit) Regulations 2020 (Application) Order 2021⁶ is revoked.

MADE 2 MARCH 2022

⁴ The Taxation (Cross-border Trade) Act 2018 was applied in the Island by SD 2019/0080.

⁵ The Customs Tariff (Establishment) (EU Exit) Regulations 2020 are deemed to apply to the Isle of Man by virtue of section 8 of the Taxation (Cross-border Trade) Act 2018 as applied to the Island by SD 2019/0080 and relevantly amended by SD 2019/0336.

⁶ SD 2021/0003.

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.