

*Status: Point in time view as at 01/08/2023.*  
*Changes to legislation: There are currently no known outstanding effects for the Isle of Man Act 1979. (See end of Document for details)*

## X<sup>1</sup> SCHEDULE 1

### Editorial Information

- X1** The text of ss. 13, 14(5), Sch. 1 paras 2-8, 12-24, 26-35, Sch. 2 is in the form in which it was originally enacted: it was not reproduced in Statutes in Force and does not reflect any amendments or repeals which may have been made prior to 1.2.1991.

### AMENDMENT OF CUSTOMS AND EXCISE ACTS ETC.

#### *The Finance Act 1972*

F1<sub>1</sub> .....

### Textual Amendments

- F1** Sch. 1 para. 1 repealed by [Value Added Tax Act 1983 \(c. 55, SIF 40:2\)](#), [Sch. 11](#)

#### *The Customs and Excise Management Act 1979*

- 2 In section 1(1) of the <sup>M1</sup>Customs and Excise Management Act 1979, at the end of the definition of “Community transit goods” there shall be inserted the words “ and for the purposes of paragraph (a)(i) above the Isle of Man shall be treated as if it were part of the United Kingdom ”

### Marginal Citations

- M1** 1979 c.2.

- 3 In section 17(3) of that Act for the words from “subject, however” onwards there shall be substituted the words “ subject, however, to section 2 of the Isle of Man Act 1979 (payments of Isle of Man share of common duties). ”
- 4 In section 21 of that Act after subsection (7) there shall be inserted —  
“(8) References in this section to a place or area outside the United Kingdom do not include references to a place or area in the Isle of Man and in subsection (3)(b) above the reference to a place in the United Kingdom includes a reference to a place in the Isle of Man.”
- 5 In section 34(1) of that Act after the words “outside the United Kingdom” there shall be inserted the words “ and the Isle of Man ”.
- 6 In section 35 of that Act after subsection (8) there shall be inserted —  
“(9) References in this section to a place, area or destination outside the United Kingdom do not include references to a place, area or destination in the Isle

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of Man and in subsection (3)(b)(i) above the reference to a destination in the United Kingdom includes a reference to a destination in the Isle of Man.”

7 In section 36(1) of that Act after the words “the United Kingdom” there shall be inserted the words “ and the Isle of Man ”.

8 In section 43(5) of that Act for the words “after exportation therefrom” there shall be substituted the words “ after exportation from the United Kingdom or the Isle of Man ”.

F29.—11. ....

**Textual Amendments**  
F2 Sch. 1 paras. 9–11 repealed by [Finance Act 1981 \(c. 35\)](#), [Sch. 19 Pt. II](#)

12 In section 63 of that Act after subsection (6) there shall be inserted —  
“(7) References in this section to a destination or place outside the United Kingdom do not include references to a destination or place in the Isle of Man and in subsections (2) and (4) above references to a place in the United Kingdom and to discharge in the United Kingdom include references to a place in the Isle of Man and to discharge in the Island.”

13 In section 64(1) of that Act after the words “the United Kingdom” there shall be inserted the words “ and the Isle of Man ”.

14 In section 66(1)(a) and (d) of that Act after the words “the United Kingdom” there shall be inserted the words “ and the Isle of Man ”.

15 In section 69(1) and (3) of that Act after the words “between places in the United Kingdom” there shall be inserted the words “ or between a place in the United Kingdom and a place in the Isle of Man ”.

16 In section 70 of that Act after subsection (4) there shall be inserted —  
“(5) References in this section to a place or destination outside the United Kingdom do not include references to a place or destination in the Isle of Man and in subsection (2) above the reference to some other place in the United Kingdom includes a reference to a place in the Isle of Man.”

17 In section 74 of that Act after subsection (4) there shall be inserted —  
“(5) References in this section to a place outside the United Kingdom do not include references to a place in the Isle of Man.”

18 In section 78 of that Act after subsection (1) there shall be inserted —  
“(1A) Subsection (1) above does not apply to a person entering the United Kingdom from the Isle of Man as respects anything obtained by him in the Island unless it is chargeable there with duty or value added tax and he has obtained it without payment of the duty or tax.”

19 In section 83(1)(a) of that Act after the words “between ports in the United Kingdom” there shall be inserted the words “ or between a port in the United Kingdom and a port in the Isle of Man ”.

20 In section 90 of that Act after the word “port” there shall be inserted the words “ in the United Kingdom or the Isle of Man ”, after the words “the United Kingdom”

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there shall be inserted the words “ or the Isle of Man ” and after the word “found” there shall be inserted the words “ in the United Kingdom ”.

21 In section 92(1)(c) and (d) of that Act after the words “the United Kingdom” there shall be inserted the words “ or the Isle of Man ”.

22 In section 159(1)(c) of that Act after the words “the United Kingdom” there shall be inserted the words “ or the Isle of Man ”.

23 In paragraph 2(c) of Schedule 3 to that Act after the words “the United Kingdom” there shall be inserted the words “ or the Isle of Man ”.

24 In paragraph 4(1) of Schedule 3 to that Act after the words “outside the United Kingdom” there shall be inserted the words “ and the Isle of Man ”.

*The Customs and Excise Duties (General Reliefs) Act 1979*

25 ..... F3

**Textual Amendments**

F3 Sch. 1 para. 25 repealed by [Finance Act 1984 \(c. 43, SIF 40:1\)](#), [Sch. 23 Pt. IV](#)

26 In section 8(b) of that Act after the words “the United Kingdom” there shall be inserted the words “ or the Isle of Man ”.

27 In section 10(1) of that Act after the words “manufactured or produced in the United Kingdom” there shall be inserted the words “ or the Isle of Man ”.

28 In section 11(1) of that Act after the words “manufactured or produced outside the United Kingdom” there shall be inserted the words “ and the Isle of Man ”.

*The Alcoholic Liquor Duties Act 1979*

F429 .....

**Textual Amendments**

F4 Sch. 1 para. 29 repealed (17.7.2012) by [Finance Act 2012 \(c. 14\)](#), s. 187(2)(a)

F530 .....

**Textual Amendments**

F5 Sch. 1 para. 30 repealed (1.9.1993) by [1993 c. 34, ss. 4\(4\)\(7\), 213](#), [Sch. 23 Pt. I](#)

31 In section 57 of that Act after the words “whether imported into or produced in the United Kingdom” there shall be inserted the words “ or removed to the United Kingdom from the Isle of Man ”.

32 In section 58(1) of that Act after the words “whether imported into or produced in the United Kingdom” there shall be inserted the words “ or removed to the United Kingdom from the Isle of Man ”.

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33 In section 59(1) of that Act after the words “imported made-wine” there shall be inserted the words “ nor wine or made-wine removed to the United Kingdom from the Isle of Man ”.

*The Matches and Mechanical Lighters Duties Act 1979*

F<sup>6</sup>34 .....

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**Textual Amendments**  
F6 Sch. 1 para. 34 repealed (1.1.1993) by Finance (No. 2) Act 1992 (c. 48), s. 82, Sch. 18 Pt.II.

F<sup>7</sup>35 .....

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**Textual Amendments**  
F7 Sch. para. 35 repealed (1.1.1993) by Finance (No. 2) Act 1992 (c. 48), s. 82, Sch. 18 Pt.II.

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