



Isle of Man Act 1979

1979 CHAPTER 58

12 Proof of Acts of Tynwald etc.

- (1) Without prejudice to the Evidence (Colonial Statutes) Act 1907, any Act of Tynwald or other instrument forming part of the law of the Isle of Man may, in any proceedings in the United Kingdom relating to a common duty or to importation or exportation into or from the United Kingdom or the Isle of Man, be proved by producing a copy of the Act or instrument authenticated by a certificate purporting to be signed by or on behalf of the Attorney General for the Island.
- (2) Any provision contained in or having effect under an Act of Tynwald which—
 - (a) prescribes the mode or burden of proof with respect to any matter in proceedings relating to a common duty chargeable under the law of the Isle of Man; and
 - (b) corresponds to a provision of United Kingdom law for similar purposes, shall apply to any proceedings in the United Kingdom relating to that duty.
- (3) For the purposes of any proceedings in the United Kingdom relating to a common duty an order may be made under the Bankers' Books Evidence Act 1879 in respect of books and persons in the Isle of Man.