



# Isle of Man Act 1979

## 1979 CHAPTER 58

### **8 Removal of goods from Isle of Man to United Kingdom.**

- (1) Except as provided in subsection (2) below, goods removed to the United Kingdom from the Isle of Man shall be deemed for the purposes of the customs and excise Acts not to be imported into the United Kingdom.
- (2) Subsection (1) above does not apply to—
  - [<sup>F1</sup>(za) goods removed to Northern Ireland from the Isle of Man;]
  - (a) goods imported into or produced in the Isle of Man which are of a class or description chargeable with customs or excise duty under the law of the United Kingdom and which have not borne a corresponding duty under the law of the Isle of Man;
  - (b) goods which were imported into the Isle of Man in contravention of any prohibition or restriction and which are of a class or description the importation of which into the United Kingdom is for the time being subject to a corresponding prohibition or restriction; <sup>F2</sup>... [<sup>F3</sup>or]
  - [<sup>F4</sup>(c) any explosives the importation of which into the United Kingdom is prohibited by regulation 29 of the Explosives Regulations 2014.]
- [<sup>F5</sup>(3) The goods referred to in subsection (2)(a) above do not include goods which have been wholly or partly relieved from duty under, or which are not subject to duty by virtue of, any Isle of Man equivalent to—
  - (a) provision made under section 19 of the Taxation (Cross-border Trade) Act 2018 relating to any relief conferred on persons entering the United Kingdom or under section 13 of the Customs and Excise Duties (General Reliefs) Act 1979, or
  - (b) the temporary admission procedure under Part 1 of the Taxation (Cross-border Trade) Act 2018.
- (3A) Where there are conditions which apply in connection with the goods being relieved from duty or not being subject to duty, the customs and excise Acts shall apply to the goods as if they were imported into the United Kingdom when they were imported into the Isle of Man and as if corresponding conditions apply to the goods under, or by virtue of, those Acts.]

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*Changes to legislation: There are currently no known outstanding effects for the Isle of Man Act 1979, Section 8. (See end of Document for details)*

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- (4) For the purposes of subsection (2)(a) above goods of any class or description shall be treated as having borne a corresponding duty under the law of the Isle of Man if they have borne duty under that law at a rate not less than that at which duty was then chargeable under the law of the United Kingdom in respect of goods of that class or description; and where goods have borne duty under the law of the Isle of Man at a lower rate, the duty charged on their importation into the United Kingdom shall be reduced by an amount equal to the duty borne under that law.

#### Textual Amendments

- F1** S. 8(2)(za) inserted (17.12.2020 for specified purposes, 31.12.2020 in so far as not already in force) by [Taxation \(Post-transition Period\) Act 2020 \(c. 26\)](#), s. 11(1)(e), **Sch. 1 para. 12(2)** (with [Sch. 2 para. 7\(7\)-\(9\)](#)); S.I. 2020/1642, reg. 9
- F2** Word in s. 8(2)(b) repealed (26.4.2005 with application as mentioned in reg. 3 of the repealing S.I.) by [The Manufacture and Storage of Explosives Regulations 2005 \(S.I. 2005/1082\)](#), regs. 1(1), 28(1)(2), [Sch. 5 para. 17\(2\)](#), **Sch. 6 Pt. 1**
- F3** Word in s. 8(2)(b) inserted (1.10.2014) by [The Explosives Regulations 2014 \(S.I. 2014/1638\)](#), reg. 1(1), **Sch. 13 para. 5(a)**
- F4** S. 8(2)(c) substituted for s. 8(2)(c)(d) (1.10.2014) by [The Explosives Regulations 2014 \(S.I. 2014/1638\)](#), reg. 1(1), **Sch. 13 para. 5(b)**
- F5** S. 8(3)(3A) substituted for s. 8(3) (13.9.2018 for specified purposes, 31.12.2020 in so far as not already in force) by [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(1)(a), **Sch. 7 para. 140** (with savings and transitional provisions in S.I. 2020/1449, reg. 3 and 2020 c. 26, [Sch. 2 para. 7\(7\)-\(9\)](#)); S.I. 2020/1642, reg. 4(a)

#### Modifications etc. (not altering text)

- C1** S. 8 excluded (23.9.1991) by [Criminal Justice \(International Co-operation\) Act 1990 \(c. 5, SIF 39:1\)](#), **ss. 29(3)**, 32(2); S.I. 1991/2108, **art. 2**  
S. 8 excluded (3.2.1995) by 1994 c. 37, **s. 48(4)**  
S. 8 excluded (20.10.1995) by S.I. 1995/2518, **reg. 118(e)**
- C2** S. 8 excluded by 1979 c. 4, s. 55ZA(3) (as inserted (with effect in accordance with s. 81(2) of the amending Act) by [Finance Act 2020 \(c. 14\)](#), **s. 81(1)**)
- C3** S. 8 excluded (1.8.2021) by S.I. 1995/2518, regs. 133AB(e), **133L**, 133N (as inserted by [The Value Added Tax \(Amendment\) \(EU Exit\) Regulations 2021 \(S.I. 2021/715\)](#), regs. 1, **43**, 47)
- C4** S. 8 excluded (1.8.2023) by [Finance \(No. 2\) Act 2023 \(c. 30\)](#), **ss. 87(2)**, 120(2); S.I. 2023/884, reg. 2(1)(c) (with reg. 10)
- C5** S. 8(2) modified (with effect in accordance with s. 85(1)(b) of the amending Act) by [Finance Act 2021 \(c. 26\)](#), **ss. 76(6)**, 85(1)(a); S.I. 2021/1409, regs. 3, 4

**Changes to legislation:**

There are currently no known outstanding effects for the Isle of Man Act 1979, Section 8.