

SCHEDULES

SCHEDULE 1

CUSTOMS DUTIES ETC: AMENDMENTS RELATING TO THE NORTHERN IRELAND PROTOCOL

Isle of Man Act 1979

- 12 (1) The Isle of Man Act 1979 is amended as follows.
- (2) In section 8 (removal of goods from Isle of Man to United Kingdom), in subsection (2), before paragraph (a) insert—
- “(za) goods removed to Northern Ireland from the Isle of Man;”.
- (3) In section 9 (removal of goods from United Kingdom to Isle of Man), after subsection (1) insert—
- “(1A) Subsection (1) does not apply to goods removed from Northern Ireland to the Isle of Man.”

Commencement Information

I1 [Sch. 1 para. 12](#) in force at Royal Assent for specified purposes, see [s. 11\(1\)\(e\)](#)

I2 [Sch. 1 para. 12](#) in force at 31.12.2020 in so far as not already in force by [S.I. 2020/1642](#), [reg. 9](#)

Changes to legislation:

There are currently no known outstanding effects for the Taxation (Post-transition Period) Act 2020, Cross Heading: Isle of Man Act 1979.