

Isle of Man

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Author

Daniel Greenberg CB

This article outlines the legal status of the Isle of Man.

Overview of Topic

1. The Isle of Man is a Crown Dependency. The Sovereign is head of State, in her capacity of Lord of Mann; she is represented on the Isle by an appointed Lieutenant Governor.
2. Legislative responsibility for the Isle is divided. It has its own Parliament, named Tynwald, through which it enacts most of its own laws and has a considerable degree of legislative and political autonomy.
3. Her Majesty's Government remains responsible for foreign affairs and defence and certain other matters.
4. It is within the competence of the Westminster Parliament to legislate directly for the Isle of Man, although it does so rarely - see, for example, [s.14\(8\) of the Isle of Man Act 1979](#); or [s.2 of the Statute Law Revision \(Isle of Man\) Act 1991](#).
5. More commonly, however, Acts of Parliament contain provision under which the Sovereign may extend provisions of the Act to the Isle of Man with or without specified modifications. So, for example, [s.6\(3\) of the Digital Switchover \(Disclosure of Information\) Act 2007](#) provides: "(3) Her Majesty may by Order in Council provide for any of the provisions of this Act to extend, with or without modifications, to the Isle of Man."; and the power was exercised by the [Digital Switchover \(Disclosure of Information\) \(Isle of Man\) Order 2007/3472](#).

6. A key example of this kind of application is found in the [Immigration \(Isle of Man\) Order 2008/680](#) which extends certain provisions of United Kingdom immigration and related legislation to the Isle of Man, with modifications as necessary.
7. The [Communications \(Isle of Man\) Order 2020/149](#) extends amendments of the [Communications Act 2003](#) made by ss.88 and 89 of the Digital Economy Act 2017 to the Isle of Man.
8. There is also occasional provision for the extension to the Isle of Man of subordinate legislation. For example, the [Global Human Rights Sanctions \(Isle of Man\) Order 2020/774](#) extends with modifications the [Global Human Rights Sanctions Regulations 2020/680](#) as amended from time to time to the Isle of Man, in pursuance of s.63(3)(b) of the [Sanctions and Anti-Money Laundering Act 2018](#) which provides that Her Majesty may by Order in Council provide for any provision of Pt 1 of that Act, or any regulations under Pt 1 of that Act, to extend with or without modifications to the Isle of Man. Similarly, the [Global Anti-Corruption Sanctions \(Isle of Man\) Order 2021/526](#) extends to the Isle of Man with modifications the [Global Anti-Corruption Sanctions Regulations 2021/488](#) as amended from time to time.
9. A legislative reference to the British Islands includes a reference to the Isle of Man - [Interpretation Act 1978, Sch.1](#).
10. "The point is that the Isle of Man is a Crown dependency alongside the Bailiwick of Jersey and the Bailiwick of Guernsey. Since the noble Lord presses me, I point out that the Bailiwick of Guernsey includes the separate jurisdictions of Alderney and Sark and is also responsible for the administration of the islands of Herm, Jethou and Lihou. The island of Brecqhou-I hope that I have pronounced it right-is part of Sark. Jersey, Guernsey and the Isle of Man are not part of the UK, but are self-governing dependencies of the Crown. The Crown dependencies are not represented in the UK Parliament and UK legislation does not extend to them. In a sense, we have debated devolution matters and the one principle we have stuck to is that the Bill reflects the devolution settlement. I make the same point about the Crown dependencies. However, behind the noble Lord's rather mischievous intervention, if I may put it that way, is a serious point-that it is as important to work with the Administrations of the Channel Islands and the Isle of Man as it is with the devolved Administrations. That is the challenge." - [Lord Hunt of Kings Heath speaking on the Marine and Coastal Access Bill - HL Deb March 3, 2009 cc.680-681](#).
11. Strictly speaking a reference to the United Kingdom does not include a reference to the Isle of Man, and that will be the case for formal construction of legislation and many other legal documents; but in some cases a document having legal effect such as a will may be cast in terms that permit of doubt whether a reference to the United Kingdom is intended to include a reference to the Isle of Man. "There is no doubt that the technical meaning of "United Kingdom" would not include Jersey in the Channel Islands or the Isle of Man. ... The Channel Islands and the Isle of Man are therefore not part of the United Kingdom. ... Certainly it would come as an unpleasant surprise to the residents of the Channel Islands if they were told that they were part of the United Kingdom and I am sure the same is true of the Isle of Man. If these words, therefore, are given their normal legal meaning there is no doubt that the effect would be to exclude from the 2009 Will the offshore accounts because they are not situated in the United Kingdom as properly understood and therefore there would be an intestacy in relation to them. ... One might think that in an insurance policy, which is a technical legal document, the words "United Kingdom" should give be a technical

legal meaning rather than a popular meaning. ... It certainly leads me to conclude that it is possible that laymen might regard the United Kingdom as extending to include the Channel Islands and the Isle of Man and that, in the light of the surrounding circumstances, it is therefore entirely possible that that was what Mr. Crowley-Milling meant when he referred to the Will extending only to property of his situated at his death in the United Kingdom. " - *Royal Society v Robinson* [2015] EWHC 3442 (Ch).

12. The [Double Taxation Relief and International Tax Enforcement \(Isle of Man\) Order 2018/1347](#) sets out in the Schedule arrangements between the Government of the United Kingdom of Great Britain and Northern Ireland and the Government of the Isle of Man dealing with the avoidance of double taxation and the prevention of tax evasion and avoidance, and bringing those arrangements into effect. The arrangements aim to eliminate the double taxation of income and gains arising in one territory and paid to residents of the other territory. This is done by allocating the taxing rights that each territory has under its domestic law over the same income and gains, and/or by providing relief from double taxation. There are also specific measures which combat discriminatory tax treatment and provide for assistance in international tax enforcement. The arrangements will enter into force on the date of the later of the notifications by each territory of the completion of its legislative procedures.
13. For discussion of Isle of Man as a forum for private international law purposes see *UCP Plc v Nectrus Ltd* [2018] EWHC 380 (Comm).
14. There is doubt about the application of the Carltona principle (see [Carltona principle](#)) in the Isle of Man. See, for example, the Explanatory Note to the [Immigration \(Isle of Man\) \(Amendment\) Order 2023/1090](#) which says: "It also provides that the Minister for the Treasury may authorise others to exercise functions of the Minister under the Immigration Acts. This is required to avoid doubt in relation to the application of the [Carltona principle](#) in the Isle of Man where the [Government Departments Act 1987](#) (an Act of Tynwald) makes specific provision about the ability of Ministers to authorise others to exercise Departmental functions".
15. The Judicial Committee of the Privy Council has jurisdiction to hear appeals from the courts of the Isle of Man: see, for example, *Royal Bank of Scotland International Ltd v JP SPC 4* [2022] UKPC 18 and *Anderson v Attorney General for the Isle of Man* [2021] UKPC 20.

Legislation

Key Acts

[Isle of Man Act 1979](#)

[Statute Law Revision \(Isle of Man\) Act 1991](#)

[Digital Switchover \(Disclosure of Information\) Act 2007](#)

[Interpretation Act 1978](#)

[Communications Act 2003](#)

[Digital Economy Act 2017](#)

Sanctions and Anti-Money Laundering Act 2018

Key Subordinate Legislation

Digital Switchover (Disclosure of Information) (Isle of Man) Order 2007/3472

Double Taxation Relief and International Tax Enforcement (Isle of Man) Order 2018/1347

Immigration (Isle of Man) Order 2008/680

Communications (Isle of Man) Order 2020/149

Global Human Rights Sanctions (Isle of Man) Order 2020/774

Global Human Rights Sanctions Regulations 2020/680

Global Anti-Corruption Sanctions (Isle of Man) Order 2021/526

Global Anti-Corruption Sanctions Regulations 2021/488

Key Quasi-Legislation

None.

Key European Union Legislation

None.

Key Cases

Royal Society v Robinson [2015] EWHC 3442 (Ch)

UCP Plc v Nectrus Ltd [2018] EWHC 380 (Comm)

Royal Bank of Scotland International Ltd v JP SPC 4 [2022] UKPC 18

Anderson v Attorney General for the Isle of Man [2021] UKPC 20