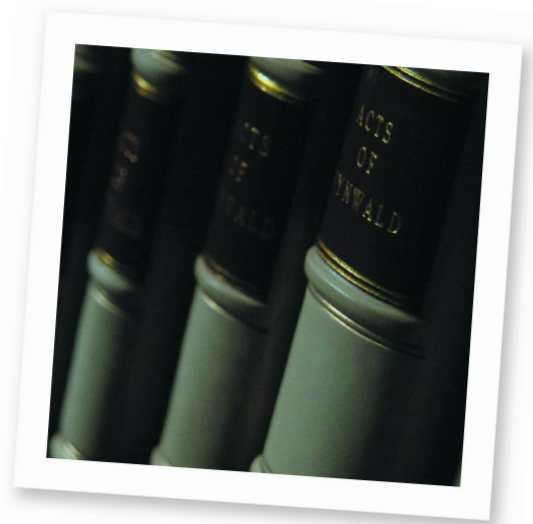


A sophisticated yet familiar approach



The Isle of Man's legal system is based on the principles of English common law, although English law does not extend to the Isle of Man.

Lawyers in the Isle of Man are known as advocates. They combine the functions performed in England and Wales by a Solicitor and Barrister in that he or she has the right of audience before all the courts in the Island. This allows clients to be represented by a single advocate right through from initial instructions through to final resolution in court.

Other legal work, except litigation, probate and conveyancing, can be undertaken by registered legal practitioners qualified to practice in other jurisdictions.

In relation to contract, tort, family law and social security, Manx law is very similar to English law. But in other respects Manx law has been developed to meet the Island's special circumstances, particularly with regard to direct taxation, company law and financial supervision.

In regard to land law, many of the changes made in English law in recent times have not been followed in the Isle of Man and there are significant differences between Manx and English conveyancing procedures.

The Manx system is based on a Registry of Deeds, although a system of land registration is now being established.

Parliamentary law

The principal sources of law are Acts of Tynwald and Orders and Regulations made under these Acts.

Tynwald, the Manx Parliament, has power to pass Acts on any subject, but all Acts of Tynwald require the Assent of the Queen. The United Kingdom still legislates for the Island in respect of some subjects which are of common concern to the Isle of Man and the United Kingdom, such as defence and immigration.

EU law has direct application to the Isle of Man only for very limited purposes, in accordance with Protocol 3 to the 1972 Act of Accession.

Court system

The Island's High Court judges are the two Deemsters (a term dating from Viking times), who have jurisdiction over all the criminal and civil matters that in England would fall under the High Court, County Court and Crown Court.

The Manx Appeal Court (the Staff of Government Division) consists of the Deemsters and the Judge of Appeal, a

part-time position filled by an English QC. The final appeal, one that is rarely pursued, is to the Judicial Committee of the Privy Council in London.

The Island has its own lay magistrates (similar to their English counterparts) and also two stipendiary magistrates (the High Bailiff and Deputy High Bailiff) who also act as coroners of inquests and preside over the licensing court.

Contacts

Isle of Man Law Society

27 Hope Street

Douglas

Isle of Man

IM1 1AR

Tel: +44 (0)1624 662910

E-mail: enquiries@iomlawsociety.co.im

Web: www.iomlawsociety.co.im