

Statutory Document No. 2016/0209



*Customs and Excise Management Act 1986*

## **CUSTOMS AND EXCISE MANAGEMENT ACT 1986 (ENFORCING AUTHORITY) ORDER 2016**

*Laid before Tynwald:*

*Coming into Operation:*

*1 August 2016*

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The Treasury makes the following Order under section 174D of the Customs and Excise Management Act 1986.

### **1 Title**

This Order is the Customs and Excise Management Act 1986 (Enforcing Authority) Order 2016.

### **2 Commencement**

This Order comes into operation on 1 August 2016.

### **3 Enforcing authority**

For the purposes of sections 174B and 174C of the Customs and Excise Management Act 1986 (sharing information with the customs service) the Financial Intelligence Unit<sup>1</sup> is prescribed as an enforcing authority.

**MADE 22<sup>nd</sup> June 2016**

**W E Teare**  
*Minister for the Treasury*

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<sup>1</sup> The Financial Intelligence Unit was established by section 4 of the Financial Intelligence Unit Act 2016.

*EXPLANATORY NOTE**(This note is not part of the Order)*

This Order prescribes the Financial Intelligence Unit as an enforcing authority for the purposes of sections 174B and 174C of the Customs and Excise Management Act 1986. Sections 174B to 174D of that Act provide for statutory gateways that allow the disclosure of information and documents to and from the Customs and Excise Division of the Treasury where such a disclosure would enable either party to discharge their respective functions.

The bodies able to use the gateways to exchange information and documents with the Customs and Excise Division are referred to as “enforcing authorities” and are specified in section 174D or prescribed in orders made under that section.

The statutory gateways provided for by and under sections 174B to 174D are in addition to gateways provided in other legislation, such as the Income Tax Act 1970.

The list of enforcing authorities following this Order coming into operation consists of —

- a. the Governor and immigration officers appointed under the Immigration Act 1971 (of Parliament)<sup>2</sup>;
- b. the Chief Constable and members of the Police Force;
- c. the Department of Economic Development<sup>3</sup>;
- d. the Department of Environment, Food and Agriculture<sup>4</sup>;
- e. the Department of Home Affairs<sup>5</sup>;
- f. the Department of Infrastructure<sup>6</sup>;
- g. the Financial Intelligence Unit;
- h. the Financial Supervision Authority<sup>7</sup>;
- i. the Gambling Supervision Commission<sup>8</sup>;

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<sup>2</sup> Prescribed by means of SD 460/09.

<sup>3</sup> Prescribed by means of SD 644/10.

<sup>4</sup> Prescribed by means of SD 644/10.

<sup>5</sup> Prescribed by means of SD 586/02.

<sup>6</sup> Prescribed by means of SD 644/10.

<sup>7</sup> Prescribed by means of SD 2015/0090.

<sup>8</sup> Substituted for the Gambling Control Commissioners in section 174D by section 3(2) of the Gambling (Amendment) Act 2006.

- j. Manx National Heritage<sup>9</sup>;
- k. the Office of Fair Trading; and
- l. the Office of the Data Protection Registrar<sup>10</sup>.

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<sup>9</sup> Prescribed by means of SD 644/10.

<sup>10</sup> Prescribed by means of SD 586/02.