

Explanatory Memorandum for Tynwald Members

Issued by the Treasury

To the Hon Laurence Skelly MLC, President of Tynwald and the Hon Council and Keys in Tynwald assembled

Tynwald – October 2021

1. TITLE OF MEASURE

Customs Safety and Security Procedures Regulations 2021.

2. CHANGES IN POLICY

None. The purpose of these Regulations is to modify retained Commission Delegated Regulation (EU) 2015/2446 in line with changes made in the United Kingdom.

3. EFFECTS OF THE MEASURES

These Regulations extend for six months the duration of a waiver from the obligation to submit pre-arrival safety and security entry summary declarations for imports from territories where such a declaration was not required before the United Kingdom's exit from the European Union. It also provides a waiver, until the 30 September from the requirement to submit exit summary declarations for:

- Movements of empty pallets, containers and modes of transport being moved under transport contract, where such a declaration was not required before the UKs exit from the EU, and
- All roll-on roll-off movements of goods.

4. REASONS FOR THE MEASURES

Changes are being made to the safety and security regime as part of the wider extension of the staging in of customs controls to allow businesses impacted by COVID-19 additional time to prepare to meet the customs requirements arising from the UK's departure from the EU.

These Regulations correspond to amendments being made in the United Kingdom as part of the Island's obligations under the Customs and Excise Agreement 1979 ("the Agreement").

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5. RESOURCE IMPLICATIONS

None.

6. TYNWALD PROCEDURE

The power to make these Regulations is contained in the European Union and Trade Act 2019. In the normal course of events, regulations made under section 12 of that Act are made by the Council of Ministers and cannot come into operation until Tynwald have approved the Regulations. However, due to the time constraints there have been, such as waiting for UK modifications to be published and time for the Attorney General's Chambers to review the Regulations, the Treasury requested that the Council of Ministers approve the use of the affirmative Tynwald procedure in this case.