

Statutory Document No. 2021/0260



*Taxation (Cross-border Trade) Act 2018, as it has effect in the Island.*

## **CUSTOMS (MISCELLANEOUS AMENDMENTS) (NO. 2) REGULATIONS 2021**

*Laid before Tynwald:*

*Coming into Operation: in accordance with Regulation 2*

The Treasury makes the following Regulations under sections 32(6) and (8), 34(5), 35(2), (3) and (4), 45(1) and (2), and paragraphs 1(7) and (8) and 3(1), (5) and (6) of Schedule 1 to, of the Taxation (Cross-border Trade) Act 2018, as it has effect in the Island.

### **1 Title**

These Regulations are the Customs (Miscellaneous Amendments) (No. 2) Regulations 2021.

### **2 Commencement**

- (1) Subject to paragraph (2), these Regulations come into force on 1 January 2022.
- (2) Paragraph (6) of regulation 3 and paragraphs (2) to (6) of regulation 4 come into force on 4<sup>th</sup> August 2021.

### **3 Amendment of the Customs (Import Duty) Regulations 2019<sup>1</sup>**

- (1) The Customs (Import Duty) Regulations 2019<sup>1</sup> are amended as follows.
- (2) In regulation 5 (notification of importation) —
  - (a) omit paragraph (4)(aa), (4A)(b)<sup>2</sup>, (6) and (7);
  - (b) in paragraph (4A)(a) after “applies” insert **1A** and **1B**.
- (3) In regulation 13 (handling of goods in temporary storage) —
  - (a) for paragraph (1) substitute —

1A	(1) A person who holds the approval to operate a temporary storage facility (“the approved person”) may only carry out,
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<sup>1</sup> SD 2019/0152.

<sup>2</sup> Paragraphs (4)(aa) and (4A) were inserted by SD 2021/0033.

- in relation to goods that are in temporary storage, the type of activity described in paragraph (2).<sup>22</sup>;
- (b) in paragraph (2) –
- (i) in subparagraph (a) after “temporary storage facility” insert <sup>23</sup>in relation to which the person holds the approval<sup>22</sup>;
- (ii) in subparagraph (b) before “other premises” insert <sup>23</sup>a temporary storage facility or<sup>22</sup>;
- (c) after paragraph (2) insert –
- <sup>24</sup>(2A) If –
- (a) there is no temporary storage facility at the place of importation, approved wharf or examination station at which the goods are located;
- (b) the goods are subject to regulation 138(2) (chargeable goods carried by RoRo vehicles destined for RoRo listed locations), or 138C(3) (chargeable goods carried by relevant vehicles destined for other listed locations: making of declarations) and
- (c) a temporary storage declaration has been made in accordance with regulation 9(3) and (5) (temporary storage declarations),
- the approval of an officer for the transport of the goods to the temporary storage facility listed in the declaration, by the person approved to operate that facility is to be treated as given.<sup>22</sup>;
- (d) for paragraph (3) substitute –
- <sup>24</sup>(3) The approved person must keep a record of any handling of the goods –
- (a) whilst the goods are in the temporary storage facility, whether the handling falls within paragraph (2)(a) or otherwise; or
- (b) whilst the goods are being moved pursuant to paragraph (2)(b),<sup>22</sup>;
- (e) after paragraph (5) insert –
- <sup>24</sup>(6) In this regulation –
- goods are in temporary storage if they –
- (a) are, or have been, subject to the requirement in regulation 9(2); and
- (b) have not been released to a Customs procedure;
- “approved wharf” has the meaning given by section 13A Customs and Excise Management Act 1986;

“examination station” has the meaning given by section 15A  
Customs and Excise Management Act 1986. **22**.

- (4) In regulation 14(a) (breach of handling requirement) for “a temporary storage facility operated by” substitute **23** the possession or control of **22**.
- (5) For regulation 18(5) (customs declarations made orally: general) substitute —
- 23**(5) A Customs declaration may not be made orally where the goods —
- (a) are imported at a RoRo listed location and are carried by a RoRo vehicle; or
  - (b) are goods to which regulation 138(3) applies (chargeable goods carried by relevant vehicles destined for other listed locations: making of declarations). **22**.
- (6) In regulation 137(5) (RoRo listed locations) and 138B(5) (other listed locations) at the end insert **23** and paragraphs (3) and (4) shall apply to such variation or cancellation as if it were a listing **22**.
- (7) In regulation 137(6) —
- (a) at the end of subparagraph (a) insert **23** and **22**;
  - (b) in subparagraph (b) omit **23** and **22**;
  - (c) omit subparagraph (c)<sup>3</sup>.
- (8) In regulation 138C<sup>4</sup> (chargeable goods carried by relevant vehicles destined for other listed locations: making of declarations), for paragraph (3) substitute —
- 23**(3) A Customs declaration or a temporary storage declaration must be made in respect of the goods —
- (a) by the time the goods are boarded or loaded onto the relevant vehicle; or
  - (b) if the place at which the goods are boarded or loaded is not the final place of departure of the relevant vehicle for an other listed location, by the time or arrival at that final place.
- (3A) The Customs declaration or temporary storage declaration must not be amended or withdrawn by the declarant after that time, other than to substitute information of a description specified in a notice published by the Treasury, without the consent of an officer. **22**.
- (9) After regulation 138C insert —

<sup>3</sup> Sub-paragraph 137(6)(c) was added by SD 2021/0033.

<sup>4</sup> Regulation 138C was added by SD 2021/0033.

**PART 13B****NOTIFICATION OF EMBARKATION REQUIREMENTS FOR  
CHARGEABLE GOODS DESTINED FOR RORO LISTED LOCATIONS OR  
OTHER LISTED LOCATIONS****138D Carriers' duty to notify Treasury when chargeable goods en route  
to Island**

- (1) Carriers of chargeable goods destined for a RoRo listed location or an other listed location must provide a notification to the Treasury immediately after the relevant vehicle on which the goods have been boarded or loaded has departed for the Isle of Man (a "notification of embarkation").
- (2) Paragraph (1) does not apply in relation to —
  - (a) goods in respect of which a Customs declaration by conduct may be made under regulation 26(3) or (3B);
  - (b) goods in respect of which a voluntary Customs declaration may be made under regulation 42(3);
  - (c) goods described in regulation 43(1), 44(1), 138(1)(b) or 138C(1)(b);
  - (d) goods in respect of which a simplified Customs declaration has been made using the EIDR procedure.
- (3) The notification of embarkation must be made in the form and manner, and contain such information, as is specified in a notice published by the Treasury.
- (4) A notification of embarkation that has been made may not be amended or withdrawn without the consent of an officer.
- (5) In this regulation —
 

"**carrier**" means a person who provides the service of transport for goods being transported to the Island or United Kingdom;

"**RoRo listed location**" has the meaning given by regulation 137(1);

"**other listed location**" has the meaning given by regulation 138B;

"**relevant vehicle**" has the meaning given by regulation 138A. **22**.

**4 Amendment of the Customs (Export) Regulations 2020**

- (1) The Customs (Export) Regulations 2020<sup>5</sup> are amended as follows.
- (2) In regulation 48(10) (obligation to make good available for examination) after "RoRo listed locations" insert **23** or specified export locations **22**.

<sup>5</sup> SD 2020/0565.

- (3) In the heading to Part 6 after “RoRo list location” insert **43** or specified export locations **42**.
- (4) In regulation 60 (interpretation of Part)
- (a) before the definition of “RoRo listed location” insert —
- 43** “**export location**” means a RoRo listed location or a specified export locations; **42**;
- (b) after the definition of “RoRo vehicle” insert —
- 43** “**specified export location**” means a location or a specified export location; **42**.
- (5) In the heading to regulation 61 (RoRo listed locations for export), after “export” insert **43** and specified export locations **42**.
- (6) In regulation 61 (RoRo listed locations for export) —
- (a) after paragraph (2) insert —
- 43** (2A) In relation to the export of goods a location may be a “specified export location” if —
- (a) it is not a RoRo listed location;
- (b) it is an airport or port; and
- (c) the Treasury considers that a common export procedure at the location would be significantly impeded due to limited storage capacity if the modifications in regulation 62 did not apply. **42**;
- (b) in paragraph (3) for the words after “CIDR 2019 apply” substitute —
- 43** to the listing of —
- (a) a RoRo listed location; or
- (b) a specified export location (as if it were a RoRo location). **42**.
- (7) In regulation 62 (goods carried by RoRo vehicles to and from RoRo listed locations: modifications in relation to export declarations) —
- (a) in the heading for “Goods carried by RoRo vehicles to and from” substitute **43** Specified export locations and **42**;
- (b) for paragraph (1) substitute —
- 43** (1) This regulation applies to an export declaration in respect of goods which are —
- (a) carried by a RoRo vehicle to, and are exported on a RoRo vehicle from, a RoRo listed location; or
- (b) transported to and exported from a specified export location. **42**;
- (c) in paragraph (6) —

- (i) after “in respect of goods” insert **49** to which this regulation applies and which have been **52**;
  - (ii) omit the words after “common export procedure”.
- (d) after paragraph (7) insert —
- 49**(8) If required to do so by an officer, evidence of compliance with regulation 11(1) of these Regulations in relation to goods to which this regulation applies must be produced to an officer, by a person —
    - (a) in possession or control of a vehicle in which the goods are being or have been transported to the export location; or
    - (b) who has made an export declaration in relation to the goods.
  - (9) For the purposes of paragraph (8) —
    - (a) a “person in possession or control of a vehicle” includes the driver or the haulier;
    - (b) the Treasury may list the types of evidence that they will accept in a public notice. **52**.

(8) After regulation 62 insert —

**49 62A Control of goods carried to and from RoRo listed locations or specified export locations**

- (1) Paragraph (2) applies for the purposes of enabling an officer to exercise control of goods under regulation 49 in respect of goods which are being transported to, or have arrived at, an export location.
- (2) Where an export declaration has been made in respect for the goods, an officer may issue a notice to the person who has made the export declaration stating that the goods have permission to progress to the export location (a “PEP notice”) if the officer is satisfied that the conditions in regulation 51(1) have been met.
- (3) An operator of a relevant vehicle at an export location must take reasonable steps to ensure that the P2P notices have been issues in respect of the goods in paragraph (2) prior to those goods being boarded or loaded onto the vehicle.
- (4) The Treasury may specify details of how a vehicle operator may demonstrate compliance with the obligations in paragraph (3) in a public notice.
- (5) For the purposes of this regulation a “relevant vehicle” means a ship or aircraft.

**62B Export declarations: extension of modifications for RoRo list**

**locations to other locations**

- (1) The Treasury may specify in a notice that one or more of the provisions in paragraph (2) relating to RoRo listed locations shall apply to any other location where they consider that a common export procedure would otherwise be significantly impeded at that location.
- (2) The provision referred to in a paragraph (1) are –
  - (a) regulation 25(4) and (5) (export declarations by conduct: certain goods in vehicles);
  - (b) regulation 27(3) (export declaration by conduct: certain goods subject to temporary admission procedure);
  - (c) regulation 35(1) and (2)(c) (export declarations: miscellaneous consequential provisions);
  - (d) regulation 55(3)(d) and (4) (amendment or withdrawal of export declarations).
- (3) A notice made under paragraph (1) must set out the location and the provisions applying to that location. **22**.

**5 Amendment of the Customs (Special Procedures and Outward Processing) Regulations 2019**

- (1) The Customs (Special Procedures and Outward Processing) Regulations 2019<sup>6</sup> are amended as follows.
- (2) In regulation 15 (1)(c) (declarations for an outward processing procedure: further provisions) after “RoRo listed” insert **23**” or specified export **22**.

**MADE 28 JULY 2021**

**A L CANNAN**  
*Minister for the Treasury*

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<sup>6</sup> SD 2019/0154

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

These Regulations make amendment to requirements for import and export customs controls which were introduced to replace previously applicable EU customs legislation following the UK's exit from the EU. The amendments in these regulations provide for the removal of the staged customs controls which were put into place on a temporary basis following the end of the transition period and replace those controls with the new procedures which will provide for full customs controls.

Regulation 3 amends the Customs (Import Duty) Regulations 2019<sup>7</sup>. Paragraph (2) removes the staged customs controls and makes a consequential amendment. Paragraph (3) treats approval to be given by an officer for movements of goods from their place of importation, an approved wharf or an examination station to a temporary storage facility in the specified circumstances. Paragraph (4) makes provision so that if the requirements for the movement are breached the temporary storage declaration will be treated as withdrawn. Paragraphs (5) to (8) provide that Customs declarations must be pre-lodged both at "RoRo listed locations" and "other listed" locations. Paragraph (9) inserts a new Part 13B which provides for a requirement to notify the Treasury when chargeable goods headed for a RoRo or other listed location have been loaded and left for the Isle of Man. The Treasury is given a new power to set out details of this notification of embarkation in a notice.

Regulation 4 amends the Customs (Export) Regulations 2020<sup>8</sup>). In addition to "RoRo listed locations" a new category of "specified export locations" is created and the Treasury is given the power to list such locations in a notice. New regulation 61(2A) sets out the criteria for listing a specified export location and other consequential amendments are made. A new requirement is introduced obliging certain persons to produce evidence that an export declaration has been made in respect of goods which are being transported to a RoRo listed or specified export location. The Treasury is given a power enabling them to set out the types of evidence that they will accept as demonstrating compliance with the obligation. Paragraph (8) inserts new regulations 62A and 62B. New regulation 62A enables an officer to issue a notice (a P2P notice) to a person who has made an export declaration in respect of goods being transported or which have arrived at, a RoRo listed or specified export location stating that the goods have permission to proceed to the export location. A new obligation is placed on the operator of the ship, aircraft or railway vehicle to take reasonable steps to ensure that P2P notices have been issued in respect of the goods and the Treasury is given a power to specify details of how an operator may demonstrate compliance with the obligation in a public notice. New regulation 62B enables the Treasury to specify in a notice that certain modified procedures regarding export declarations that apply to RoRo listed locations may be extended to other locations where the Treasury considers that common export procedures would otherwise be significantly impeded.

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<sup>7</sup> SD 2019/0152.

<sup>8</sup> SD 2020/0565.



Regulation 5 makes consequential amendments to the Customs (Special Procedures and Outward Processing) Regulations 2019.