

Statutory Document No. 2021/0291

*Taxation (Cross-border Trade) Act 2018*

CUSTOMS (MISCELLANEOUS AMENDMENTS) (NO. 3) REGULATIONS 2021

*Laid before Tynwald:**Coming into Operation: in accordance with regulation 2*

The Treasury makes the following Regulations under sections 19 and 32(6), (6A) and (8) of, and paragraph 13 of Schedule 2 and paragraph 1(3)(c) of Schedule 7 to the Taxation (Cross-border Trade) Act 2018, as it is applied on the Island.

1 Title

These Regulations are the Customs (Miscellaneous Amendments) (No. 3) Regulations 2021.

2 Commencement

- (1) These Regulations come into operation immediately after they are made¹.
- (2) However, when made, they shall be deemed to have come into operation on 11 August 2021.

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

In regulation 35(2) of the Customs (Special Procedures and Outward Processing) Regulations 2019² (authorised uses) for “(version 2.1) dated 22 March 2021” substitute **33** (version 2.2) dated 19 July 2021 **32**.³

¹ By section 32(6) of the Taxation (Cross-Border Trade) Act 2018, as applied to the Island, regulations and orders made under Part 1 of that Act are subject to section 32 of the Legislation Act 2015 (Tynwald procedure - negative). Section 32(6A) allows for the retrospective application of the regulations and be deemed to have come into operation on a date not being earlier than the date on which the corresponding provision had effect in the United Kingdom. The corresponding provisions are in SI No. 2021/870, which came into force on 11 August 2021.

² SD 2019/0154. Regulation 35(2) has been amended by SD 2021/0041 and SD 2021/0125.

³ The document is available at <https://www.gov.uk/government/publications/authorised-use-eligible-goods-and-authorised-uses>.

4 Amendment of the Customs (Relief from a Liability to Import Duty) Regulations 2021

In regulation 21(4) of the Customs (Relief from a Liability to Import Duty) Regulations 2021⁴ (lower rate of import duty – goods declared for an authorised use procedure), for “1.1 dated 22 March 2021 substitute **1.2** dated 19 July 2021 **1.2**”.

MADE 29TH SEPTEMBER 2021

A L CANNAN
Minister for the Treasury

⁴ SD 2021/0042. Regulation 21(4) has been amended by SD 2021/0125.

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

These Regulations amend the definition of “authorised use document” in the Customs (Special Procedures and Outward Processing) Regulations 2019 and “authorised use rate document” in the Customs (Reliefs from Liability to Import Duty and Miscellaneous Amendments) Regulations 2021 so as to refer to a revised version of the “Authorised Use: Eligible Goods and Authorised Uses (version 2.2) dated 19.7.21. That document has been revised to reflect changes to commodity codes. It also removes some commodity codes which were subject to both an authorised use measure and a zero rate of import duty, as well as correcting errors identified relating to sugar beet and sugar tariff lines.