



CUSTOMS AND EXCISE MANAGEMENT ACT 1986

CUSTOMS AND EXCISE MANAGEMENT ACT 1986
(AMENDMENT) ORDER 1993

*Approved by Tynwald 16th March, 1993
Coming into operation 1st January 1993*

In exercise of the powers conferred upon the Treasury by section 180(3) of the Customs and Excise Management Act 1986(a) and of all other powers enabling it in that behalf, the following Regulations are hereby made:-

Citation and commencement

1. This Order may be cited as the Customs and Excise Management Act 1986 (Amendment) Order 1993 and, subject to section 180(3) of the Act, shall be deemed to have come into operation on 1st January 1993.

Interpretation

2. In this Order "the Act" means the Customs and Excise Management Act 1986.

Amendment of the Act

3. (1) The Act shall be amended as follows.

(2) In sections 13(3), 15(3), 18(3) and 39(3) respectively there shall be added at the end "or to any goods which are moving under the procedure specified in Article 3.3 of Council Regulation (EEC) No. 2726/90(b) (transit procedures).".

(3) Sections 29 (entry of goods on importation), 33 (acceptance of incomplete entry) and 34 (examination of goods for purpose of making entry) shall cease to have effect.

(4) In section 64 -

(a) in subsection (1), after "exportation" (in the first place where it occurs) insert "to a place outside the member States" and for "the Island and the United Kingdom" substitute "those States";

(a) 1986 c.34.

(b) OJ No. L262, 26.9.90, p.1.

(b) in subsection (2), for "the Island and the United Kingdom" (in the second place where it occurs), substitute "member States".

(5) In section 65(1) for "Island and the United Kingdom" substitute "member States".

(6) After section 77A insert -

"Records relating to firearms. 77B. (1) Every person who is concerned (in whatever capacity) in the importation or exportation of weapons or firearms within the meaning of Council Directive 91/477/EEC (a) (control of acquisition and possession of such goods) shall keep such records as the Treasury may require for the purposes of that Directive.

(2) Subsections (2) to (6) of section 77A shall apply in relation to any requirement under this section and to the records kept in pursuance of this section as they apply in relation to any requirement under that section and to the records kept in pursuance of that section.

Records relating to goods subject to certain transit arrangements. 77C. (1) Every person who is concerned (in whatever capacity) in the importation or exportation of goods which are subject to the transit arrangements set out in Commission Regulation (EEC) No. 1214/92(b) shall keep such records as the Treasury may require for the purposes of Article 16 of that Regulation (verification of procedures and documents).

(2) Subsections (2) to (6) of section 77A shall apply in relation to any requirement under this section and to the records kept in pursuance of this section as they apply in relation to any requirement under that section and to the records kept in pursuance of that section".

(7) After section 78A insert -

"Information powers relating to firearms. 78B (1) Every person who is concerned (in whatever capacity) in the importation or exportation of weapons or firearms within the meaning of the Directive mentioned in section 77B(1) shall -

(a) furnish to the Treasury, within such time and such form as it may reasonably require, such information relating to such goods or to the importation or exportation as the Treasury may specify for the purposes of that Directive; and

(b) if so required by an officer for such purposes, produce or cause to be produced for inspection by the officer -

(i) at the principal place of business of the person upon whom the demand is made or at such other place as the officer may reasonably require, and

(ii) at such time as the officer may reasonably require, any documents relating to such goods or to the importation or exportation.

(2) Subsections (2) to (7) of section 78A shall apply in relation to any requirement under this section as they apply in relation to any requirement under that section.

Information powers relating to goods subject to certain transit arrangements.

78C (1) Every person who is concerned (in whatever capacity) in the importation or exportation of goods which are subject to the transit arrangements set out in the Commission Regulation mentioned in section 77C(1) shall -

(a) furnish to the Treasury, within such time and in such form as it may reasonably require, such information relating to the goods or to the importation or exportation as the Treasury may specify for the purposes of Article 16 of that Regulation (verification of procedures and documents); and

(b) if so required by an officer for such purposes, produce or cause to be produced for inspection by the officer -

(i) at the principal place of business of the person upon whom the demand is made or at such other place as the officer may reasonably require, and

(ii) at such time as the officer may reasonably require, any documents relating to such goods or to the importation or exportation.

(2) Subsections (2) to (7) of section 78A shall apply in relation to any requirement under this section as they apply in relation to any requirement under that section."

(8) After section 79(2) insert -

"(2A) Subsection (1) does not apply to a person entering the Isle of Man from a member State, except -

- (a) where he arrives at a customs and excise airport in an aircraft in which he began his journey in a place outside the member States; or
- (b) as respects such of his baggage as -
 - (i) is carried in the hold of the aircraft in which he arrives at a customs and excise airport, and
 - (ii) notwithstanding that it was transferred on one or more occasions from aircraft to aircraft at an airport in a member State, began its journey by air from a place outside the member States."

Amendment of Pleasure Craft Regulations

4. In regulation 2 of the Pleasure Craft (Arrival and Report) Regulations 1990(a) in the definition of "pleasure craft" for "abroad" substitute "a place outside the Island, the United Kingdom and the member States".

5. (1) The enactments mentioned in Schedule 1 shall have effect subject to the amendments there specified (being amendments consequential on article 3(3)).

(2) The enactments mentioned in Schedule 2 are hereby repealed to the extent specified in the third column of that Schedule.

AMENDMENTS IN CONNECTION WITH REPEAL OF SECTION 29
OF THE ACT

1. In section 18(1) of the Act, for "under this Act" substitute "under regulation 5 of the Customs Controls on Importation of Goods Regulations 1991(a).
2. For subsection (1) of section 30 of the Act substitute -
 - "(1) The Treasury may -
 - (a) give such directions as it thinks fit for enabling an entry under regulation 5 of the Customs Controls on Importation of Goods Regulations 1991 to consist of an initial entry and a supplementary entry where the importer is authorised for the purposes of this section in accordance with the directions; and
 - (b) include in the directions such supplementary provision in connection with entries consisting of initial and supplementary entries as it thinks fit."
3. In section 31(6) of the Act, for "section 29(1)" substitute "regulation 5 of the Customs Controls on Importation of Goods Regulations 1991".
4. In sections 77A(1), 78(1)(a) and 78A(1) respectively of the Act, for the words from "an" to "Act" substitute "for that purpose an entry is required by regulation 5 of the Customs Controls on Importation of Goods Regulations 1991 or an entry or specification is required by or under this Act".
5. In section 188(3) of the Act for "section 24" substitute "regulation 5 of the Customs Controls on Importation of Goods Regulations 1991".
6. After section 188 of the Act insert -

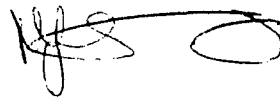
"General modification of amendments.	188A. Any reference in any enactment to an entry on the importation of goods shall, unless the context otherwise requires, be treated as including an entry of such goods under regulation 5 of the Customs Controls on Importation of Goods Regulations 1991."
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7. In Item 1 of Group 15 of Schedule 4 to the Value Added Tax and Other Taxes Act 1973(b), for the words from "section 29" to "in the United Kingdom" substitute "regulation 5 of the Customs Controls on Importation of Goods Regulations 1991".

(a) S.I. 1991 No. 2724 as applied in the Island by G. C. 80/92.
(b) 1973 c.1.

SCHEDULE 2

REPEALS

Chapter	Short Title	Extent of repeal	
1986 c.34	The Customs and Excise Management Act 1986.	Section 29. Section 33. Section 34.	
Made this	24th	day of February	1993



Minister for the Treasury

EXPLANATORY NOTE

(This note is not part of the Order)

The effect of this Order, which comes into force on 1 January 1993, is in the main to supplement the provision of section 174A of the Customs and Excise Management Act 1986, by the removal of routine customs controls at ports and airports, in order to meet the Island's obligations in the Single Market with respect to the movement of persons and goods between the Island and member States. For that purpose articles 3 and 4 amend the Customs and Excise Management Act 1986 and the Pleasure Craft (Arrival and Report) Regulations 1990.

Article 3(8), whilst removing the requirement to declare items of baggage on entering the Island from a member state, implements Council Regulation (EEC) No. 3925/91 (a) to preserve such requirement in certain cases where a journey has begun in a place outside EC territory.

(a) OJ No. L374, 31.12.91. p.4.