



**CUSTOMS AND EXCISE ACT 1993**

**CUSTOMS (PRESENTATION OF GOODS FOR EXPORT)  
REGULATIONS (APPLICATION) ORDER 2003**

*Approved by Tynwald*

*21<sup>st</sup> May 2003*

*Coming into operation*

*26 March 2003*

In exercise of the powers conferred on the Treasury by section 1 of the Customs and Excise Act 1993<sup>(a)</sup>, and of all other powers enabling it in that behalf, the following Order is hereby made:-

**Citation and commencement**

1. (1) This Order may be cited as the Customs (Presentation of Goods for Export) Regulations (Application) Order 2003 and shall be construed as one with the Customs and Excise Acts (Application) Order 2003<sup>(b)</sup>.

(2) This Order shall come into operation on 26<sup>th</sup> March 2003.

**Interpretation**

2. In this Order, "the applied legislation" means the Customs (Presentation of Goods for Export) Regulations 2003<sup>(c)</sup>.

**Application**

3. The applied legislation shall apply to the Island, as part of the law of the Island, subject to the exceptions, adaptations and modifications set out in the Schedule.

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<sup>(a)</sup> 1993 c.7.


<sup>(b)</sup> G.C. No. 38/79.

<sup>(c)</sup> S.I. 2003 No. 467.

## SCHEDULE

**EXCEPTIONS, ADAPTATIONS AND MODIFICATIONS SUBJECT TO WHICH THE  
CUSTOMS (PRESENTATION OF GOODS FOR EXPORT) REGULATIONS 2003  
[S.I. 2003 No. 467] SHALL HAVE EFFECT IN THE ISLAND**

<u>Regulation</u>	<u>Subject matter</u>	<u>Exceptions, adaptations and modifications</u>
1.	Citation and commencement.	Omit the words from "and shall" onwards.
2.	Interpretation.	(a) Omit the definition of "the Commissioners"; and  (b) In the definition of "official system", for "Commissioners" substitute "Treasury".
3.	Presentation of goods for export by documentary means.	(a) For "Commissioners", on both occasions it occurs, substitute "Treasury"; and  (b) For "delivering to them" substitute "delivering to the Treasury".
4.	Presentation of goods for export using an electronic communication.	In paragraph (2), for "Commissioners" substitute "Treasury".
5.	Evidence of contents of an electronic communication.	In paragraph (1), for "Commissioners" substitute "Treasury".
Schedule 2.	Particulars	For "Commissioners" substitute "Treasury".
Made this	25 <sup>th</sup>	day of March 2003

  
 Minister for the Treasury

**EXPLANATORY NOTE**

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

This Order applies in the Island the Customs (Presentation of Goods for Export) Regulations 2003.

The applied Regulations supplement Article 4(19) of Council Regulation (EEC) No. 2913/92 ("the Community Customs Code"), which has effect in the Island, by setting out the manner for presentation to the Treasury of goods for export.

The Regulations deal with presentation to be made by both documents and by means of electronic communications. Regulation 5 also makes evidential provision where information is delivered by electronic communication.

2003 No. 467

CUSTOMS AND EXCISE

The Customs (Presentation of Goods for Export) Regulations 2003

<i>Made</i>	<i>3<sup>rd</sup> March 2003</i>
<i>Laid before Parliament</i>	<i>4<sup>th</sup> March 2003</i>
<i>Coming into force</i>	<i>26<sup>th</sup> March 2003</i>

The Commissioners of Customs and Excise, being a Department designated for the purposes of section 2(2) of the European Communities Act 1972<sup>(a)</sup> in relation to customs matters of the European Communities<sup>(b)</sup>, in exercise of the powers conferred upon them by that section and of all other powers enabling them in that behalf, hereby make the following Regulations:

**Citation and commencement**

1. These Regulations may be cited as the Customs (Presentation of Goods for Export) Regulations 2003 ~~and shall come into force on 26<sup>th</sup> March 2003.~~

**Interpretation**

2. In these Regulations -

~~“the Commissioners” mean the Commissioners of Customs and Excise;~~

“the Council Regulation” means the Council Regulation (EEC) 2913/92 establishing the Community Customs Code<sup>(c)</sup>;

“customs declaration” has the meaning given by Article 4(17) of the Council Regulation;

“electronic communication” means a communication transmitted (whether from one person to another, from one device to another or from a person to a device or vice versa) -

- (a) by means of a telecommunication system (within the meaning of section 106(1) of the Telecommunications Act 1984<sup>(d)</sup>); or

- (b) by other means but while in an electronic form;

“export” means the customs procedure for export described in Articles 4(16), 161 and 162 of the Council Regulation;

“official system” means a system operated by the ~~Commissioners~~ Treasury for the acceptance of an electronic communication containing information in connection with the completion of a customs procedure.

**Presentation of goods for export by documentary means**

3. For the purposes of Article 4(19) of the Council Regulation (presentation of goods to Customs), presentation of goods to the ~~Commissioners~~ Treasury for export shall be made by delivering to ~~them~~ the Treasury -

- (a) the form prescribed in Schedule 1, or a form to the like effect approved by the ~~Commissioners~~ Treasury, containing the information required in relation to those goods by that form; and

- (b) a document containing the information required in relation to those goods by Schedule 2.

**Presentation of goods for export using an electronic communication**

<sup>(a)</sup> 1972 c.68.

<sup>(b)</sup> S.I. 1977/980.

<sup>(c)</sup> OJ No. L302, 19.10.92, p.1; there are amendments to the Council Regulation not relevant to these Regulations.

<sup>(d)</sup> 1984 c.12.

4. (1) Subject to paragraph (2), the requirements concerning presentation of goods described in regulation 3 may be satisfied by delivery, to an official system by means of an electronic communication, of information concerning the place at which those goods are situated.

(2) Information shall be taken to have been delivered to an official system by means of an electronic communication only if it is accepted by the official system to which it is delivered and is in a form intelligible to the ~~Commissioners~~ *Treasury*.

**Evidence of contents of an electronic communication**

5. (1) A document certified by the ~~Commissioners~~ *Treasury* to be a printed-out version of any information delivered by means of an electronic communication shall be evidence, unless the contrary is proved, of the authenticity and entirety of the information delivered on that occasion.

(2) A document purporting to be a certificate given in accordance with paragraph (1) shall be presumed to be such a certificate unless the contrary is proved.

*Ray McAfee*

Commissioner of Customs and Excise

New King's Beam House, 22 Upper Ground, London, SE1 9PJ.

3<sup>rd</sup> March 2003

**SCHEDULE 1**

Regulation 3(a)

**PRESENTATION OF GOODS FOR EXPORT**

I hereby notify Customs that goods listed on

\_\_\_\_\_

(document reference)

attached

Arrived at \_\_\_\_\_

(name of wharf, port, airport, together with transit shed reference)

on \_\_\_\_\_

(date)

at \_\_\_\_\_

(time)

I present the goods under Article 161 of the Council Regulation (EEC) No. 2913/92.

Signature: \_\_\_\_\_

Name: \_\_\_\_\_

Company: \_\_\_\_\_

Status: \_\_\_\_\_

Date : \_\_\_\_\_

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**SCHEDULE 2**

Regulation 3(b)

**PARTICULARS**

1. The number of packages containing goods in respect of which a customs declaration for export will be made.
2. The marks and numbers affixed to each such package.

3. A description of the goods in each such package sufficient to enable an officer of customs and excise to identify them.
4. The expected date of export of each such package.
5. The final destination of each such package.
6. The name of the ship, the flight number of the aircraft or the number of the train by means of which each such package will be exported.

Note: For goods carried in a freight container or vehicle, items 4, 5 and 6 may be omitted provided the appropriate container or vehicle manifest showing the details required by those items and the identifying number of the container or the registration number of the vehicle is attached to the form prescribed in Schedule 1 or the form to like effect approved by the ~~Commissioners~~ Treasury.

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#### EXPLANATORY NOTE

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

These Regulations, which come into force on 26<sup>th</sup> March 2003, supplement Article 4(19) of Council Regulation (EEC) No. 2913/92 by setting out the manner for presentation to the ~~Commissioners~~ Treasury of goods for export.

Regulation 3 and Schedules 1 and 2 provide for presentation to be made by means of documents and set out the information to be provided.

Regulation 4 provides for the requirements relating to presentation to be satisfied by delivering the information specified there by means of an electronic communication.

Regulation 5 makes evidential provision concerning information delivered by an electronic communication.