

Statutory Document No. 2015/0160



Customs and Excise Management Act 1986

CUSTOMS AND EXCISE MANAGEMENT ACT 1986 (AMENDMENT) ORDER 2015

Approved by Tynwald: 19th May 2015

Coming into operation in accordance with article 2

The Treasury makes the following Order under section 180 of the Customs and Excise Management Act 1986.

1 Title

This Order is the Customs and Excise Management Act 1986 (Amendment) Order 2015.

2 Commencement

- (1) This Order comes into operation when it is approved by Tynwald¹.
- (2) However, when it is approved it shall be deemed to have come into operation on 1 April 2015².

3 Interpretation

In this Order, “the Act” means the Customs and Excise Management Act 1986.

4 Mutual assistance: definitions

In section 3A(14) (mutual assistance: definitions)³ of the Act, for the definition of “competent authority” substitute —

☐ “**Competent authority**” has the same meaning as in Council Directive (EU) No 2011/16 of 15 February 2011 on administrative cooperation

¹ Section 180(3) of the Act requires an order adding to, amending, varying or repealing any provision in the Act to make it correspond with the like legislation operating in the United Kingdom, to be approved by Tynwald.

² Section 180(4) of the Act provides that an order made under the Act may be made retrospective and come into operation from a date not earlier than the date when the corresponding order came into effect in the United Kingdom.

³ Section 3A was inserted by SD 181/98.

in the field of taxation and repealing Directive 77/799/EEC⁴, and “competent authorities” and “authority” shall be construed accordingly;⁵.

5 Ship’s and aircraft stores

- (1) The Act is amended as follows.
- (2) In section 36 (entry of surplus stores), for subsection (1) substitute —
 - 36**(1) Surplus stores of any ship or aircraft —
 - (a) may remain on board the ship or aircraft without payment of duty; or
 - (b) may be entered for warehousing, despite that they could not be imported as merchandise.

This is subject to subsection (2).⁵.
- (3) In section 62 (provisions as to stores) of the Act —
 - (a) omit subsections (1) to (4);
 - (b) in subsection (5)⁵, for the words from “for use on a voyage” to “duty” substitute **62** without payment of duty⁵;
 - (c) after subsection (5) insert —
 - 62**(5A) But subsection (5) does not apply where the goods are entered for warehousing in accordance with section 36.⁵
 - (d) in subsection (6), omit “for use”; and
 - (e) the heading of section 62 becomes **62**Supplementary provision relating to stores⁵.
- (4) In section 184 (interpretation) —
 - (a) in subsection (4)(a)(i), for “relevant journey” substitute **184**journey made by the ship or aircraft⁵; and
 - (b) omit subsection (4A).

MADE 22ND APRIL 2015

W E Teare
Minister for the Treasury

⁴ OJ L64, 11.3.2011, p.1.

⁵ Subsection (5) was previously amended by GC 280/87.



EXPLANATORY NOTE

(This note is not part of the Order)

This Order further amends the Customs and Excise Management Act 1986 in connection with aircraft and ship's stores and complements those amendments made previously by means of the Customs and Excise Management Act 1986 (Amendment) Order 2014⁶ ("the 2014 Order"). It amends provisions in sections 36, 62 and 184 of the Act which relate to goods shipped or carried as stores in a ship or aircraft.

This Order also updates the reference in section 3A of the Act to the relevant European Union Directive concerned with mutual assistance in matters concerning excise duties.

⁶ SD 2014/0364.