

Statutory Document No. 2019/0081



Customs and Excise Management Act 1986

CUSTOMS AND EXCISE MANAGEMENT ACT 1986 (AMENDMENT) ORDER 2019

*Approved by Tynwald: 9th April 2019
Coming into Operation: in accordance with article 2*

The Treasury makes the following Order under section 180(3) and (3A) of the Customs and Excise Management Act 1986.

1 Title

This Order is the Customs and Excise Management Act 1986 (Amendment) Order 2019.

2 Commencement

This Order comes into operation as follows —

- (a) for the purposes of making any statutory document, immediately after it is made; and
- (b) for all other purposes, on exit day¹.

3 Interpretation

In this Order, “**exit day**” has the same meaning as in the European Union and Trade Act 2019.

4 Amendments to the Customs and Excise Management Act 1986

The Customs and Excise Management Act 1986 is amended in accordance with the Schedule to this Order.

5 Revocations

The following Orders are revoked to the extent stated —

¹ Tynwald procedure - affirmative under section 180(3) of the Customs and Excise Management Act 1986.

- (a) Articles 5 and 6 of the Customs and Excise Management Act 1986 (Amendment) Order 1987²;
- (b) Article 3(4) of the Customs and Excise Management Act 1986 (Amendment) (No. 2) Order 1987³;
- (c) Customs and Excise Management Act 1986 (Amendment) Order 1990⁴ – the whole Order;
- (d) Articles 3(3), 3(4) and 3(5) of the Customs and Value Added Tax Legislation (Amendment) Order 1992⁵;
- (e) Articles 3(3)(a), 3(4), 3(9) and 3(10)(c) of the Customs and Excise Management Act 1986 (Amendment) Order 1992⁶;
- (f) Articles 3(2), 3(5) and 3(8) of, and Paragraphs 2 and 3 of Schedule 1 to, the Customs and Excise Management Act 1986 (Amendment) Order 1993⁷;
- (g) Articles 3(2) to 3(6) of the Customs and Excise Management Act 1986 (Amendment) Order 1994⁸;
- (h) Article 4 of the Customs and Excise Management Act 1986 (Amendment) Order 1996⁹;
- (i) Articles 4(3) and 4(6) of the Customs and Excise Management Act 1986 (Amendment) Order 2000¹⁰;
- (j) Article 2 of the Customs and Excise Management Act 1986 (Amendment) Order 2004¹¹; and
- (k) Articles 3 and 4 of the Customs and Excise Acts 1986 (Amendment) (No. 3) Order 2010¹².

² GC 261/87.

³ GC 280/87.

⁴ GC 400/90.

⁵ GC 21/92.

⁶ GC 79/92.

⁷ SD 86/93.

⁸ SD 208/94.

⁹ SD 670/96.

¹⁰ SD 544/00.

¹¹ SD 626/04.

¹² SD 685/10.

MADE 20 MARCH 2019

A L CANNAN
Minister for the Treasury

SCHEDULE

MODIFICATIONS TO THE CUSTOMS AND EXCISE MANAGEMENT ACT 1986

1 Section 3– General duties in relation to customs matters concerning the European Union

Omit section 3 (general duties in relation to customs matters concerning the European Union).

2 Section 4– Disclosure of certain information as to imported goods

(1) Section 4 (disclosure of certain information as to imported goods) is amended as follows.

(2) Before subsection (1), insert—

▮(A1) This section does not apply to information the disclosure of which is governed by section 25 of TCTA 2018. ▮.

(3) In subsection (2), for “making entry of any goods on their importation,” substitute ▮notifying the importation of any goods, making a declaration in respect of the temporary storage of goods, or making a Customs declaration in respect of any goods, ▮.

3 Section 13– Approval of wharves

(1) Section 13 (approval of wharves) is amended as follows.

(2) In subsection (1), omit “and subject to such conditions and restrictions”.

(3) After subsection (1), insert—

▮(1A) In any case where it considers it would facilitate the administration, collection or enforcement of any duty of customs, the Treasury may by regulations—

(a) specify conditions which must be met before an approval is granted; or

(b) specify other conditions which the Treasury may, in any particular case, require to be met before an approval is granted.

(1B) In any other case, an approval has effect subject to such conditions and restrictions as the Treasury thinks fit. ▮.

(4) Omit subsection (3).

4 Section 13A– Approved wharves¹³

- (1) Section 13A (approved wharves) is amended as follows.
- (2) Omit subsection (1)(b) (together with the “or” before it).
- (3) After subsection (1), insert—

(1A)	Any person contravening or failing to comply with any condition imposed under regulations under section 13(1A) attaching to an approval by virtue of which a place is an approved wharf is liable on summary conviction to—
(a)	a penalty not exceeding £20,000, or
(b)	if the contravention or failure to comply is not remedied before such date as is specified in a notice or further notice given to the person by an officer, a penalty not exceeding the sum of £20,000 and the enhanced amount.
(1B)	For the purposes of subsection (1A)(b)—
(a)	“the enhanced amount” means the sum produced by multiplying £20,000 by the number of notices in respect of which the contravention or failure to comply has not been remedied by the date specified in the notice,
(b)	the date specified in a notice must be one that falls after the end of the period of 14 days beginning with the day on which the notice is given, and
(c)	if a notice has already been given, a further notice may not be given on or before the date specified in any earlier notice. 22 .
- (4) In subsection (2), after “approved wharf”, insert ~~22~~(other than a condition imposed under regulations under section 13(1A)) ~~22~~.

5 Section 14 Control of movement of aircraft, etc into and out of the Island

- (1) Section 14 (control of movement of aircraft, etc into and out of the Island) is amended as follows.
- (2) Omit subsection (1A).
- (3) In subsection (2), for the words from “no person” to “so importing”, substitute ~~23~~no person importing or concerned in importing ~~22~~.
- (4) Omit subsection (4A).

¹³ Section 13A was inserted by GC79/92.

6 Section 15– Approval of examination stations at customs and excise airports¹⁴

- (1) Section 15 (approval of examination stations at customs and excise airports) is amended as follows.
- (2) In subsection (1)¹⁵, omit “and subject to such conditions and restrictions”.
- (3) After subsection (1), insert—
 - █(1A) In any case where it considers it would facilitate the administration, collection or enforcement of any duty of customs, the Treasury may by regulations—
 - (a) specify conditions which must be met before an approval is granted, or
 - (b) specify other conditions which the Treasury may, in any particular case, require to be met before an approval is granted.
 - (1B) In any other case, an approval has effect subject to such conditions and restrictions as the Treasury thinks fit.█.
- (4) Omit subsection (3).

7 Section 15A – Examination stations¹⁶

- (1) Section 15A (examination stations) is amended as follows.
- (2) Omit subsection (1)(b) (together with the “or” before it).
- (3) After subsection (1), insert—
 - █(1A) Any person contravening or failing to comply with any condition imposed under regulations under section 15(1A) attaching to an approval by virtue of which a part of, or a place at, a customs and excise airport is an examination station is liable on summary conviction to—
 - (a) a penalty not exceeding £20,000, or
 - (b) if the contravention or failure to comply is not remedied before such date as is specified in a notice or further notice given to the person by an officer, a penalty not exceeding the sum of £20,000 and the enhanced amount.
 - (1B) For the purposes of subsection (1A)(b)—
 - (a) “the enhanced amount” means the sum produced by multiplying £20,000 by the number of notices in respect

¹⁴ Section 15 substituted by GC79/92

¹⁵ Subsection 15(1) was amended by GC79/92

¹⁶ Section 15A was inserted by GC79/92

- of which the contravention or failure to comply has not been remedied by the date specified in the notice,
- (b) the date specified in a notice must be one that falls after the end of the period of 14 days beginning with the day on which the notice is given, and
- (c) if a notice has already been given, a further notice may not be given on or before the date specified in any earlier notice. **22**.

- (4) In subsection (2), after “examination station”, insert **23**(other than a condition imposed under regulations under section 15(1A)) **22**.

8 Section 16 – Control of movement of hovercraft

In section 16 (control of movement of hovercraft), in subsection (2), for “transit shed”, substitute **23**temporary storage facility **22**.

9 Section 17 – Control of movement of goods by pipe-line

In section 17 (control of movement of goods by pipe-line), in subsection (2)(a), for “have not been cleared out of charge”, substitute **23**are subject to the control of any officer as a result of Part 1 of TCTA 2018 **22**.

10 Section 18 – Approval of transit shed

- (1) Section 18 (approval of transit sheds) is amended as follows.
- (2) In subsection (1)—
- (a) omit “and subject to such conditions and restrictions”; and
 - (b) for the words from “not yet cleared out of charge” to the end, substitute **23**subject to the control of any officer as a result of Part 1 of TCTA 2018. **22**.
- (3) After subsection (1), insert—
- 23**(1A) In any case where it considers it would facilitate the administration, collection or enforcement of any duty of customs, the Treasury may by regulations—
 - (a) specify conditions which must be met before an approval is granted; or
 - (b) specify other conditions which the Treasury may, in any particular case, require to be met before an approval is granted.
 - (1B) In any other case, an approval has effect subject to such conditions and restrictions as the Treasury thinks fit. **22**.
- (4) Omit subsection (3).
- (5) In subsection (4)—

- (a) for “entry”, substitute **63**needing to comply with all customs formalities in relation to the goods **62**, and
 - (b) for “transit sheds”, wherever occurring, substitute **62**temporary storage facilities **62**.
- (6) In the heading, for “transit sheds”, substitute **63**temporary storage facilities **62**.

11 Section 18A– Transit sheds¹⁷

- (1) Section 18A (transit sheds) is amended as follows.
- (2) In subsection (1)—
- (a) in the opening words, for “transit shed”, substitute **63**temporary storage facility **62**, and
 - (b) omit paragraph (b) (together with the “or” before it).
- (3) After subsection (1), insert—
- | | |
|----------------|--|
| 63 (1A) | Any person contravening or failing to comply with any condition imposed under regulations under section 18(1A) attaching to an approval by virtue of which a place is a temporary storage facility is liable on summary conviction to— |
| | <ul style="list-style-type: none">(a) a penalty not exceeding £20,000; or(b) if the contravention or failure to comply is not remedied before such date as is specified in a notice or further notice given to the person by an officer, a penalty not exceeding the sum of £20,000 and the enhanced amount. |
| 63 (1B) | For the purposes of subsection (1A)(b)— |
| | <ul style="list-style-type: none">(a) “the enhanced amount” means the sum produced by multiplying £20,000 by the number of notices in respect of which the contravention or failure to comply has not been remedied by the date specified in the notice;(b) the date specified in a notice must be one that falls after the end of the period of 14 days beginning with the day on which the notice is given; and(c) if a notice has already been given, a further notice may not be given on or before the date specified in any earlier notice. 62. |
- (4) In subsection (2), for “transit shed”, substitute **63**temporary storage facility (other than a condition imposed under regulations under section 18(1A)) **62**.

¹⁷ Section 18A was inserted by GC79/92.

- (5) In subsection (3), for “transit shed”, wherever occurring, substitute **“a temporary storage facility”**.
- (6) For the heading substitute **“Temporary storage facilities”**.

12 Section 19– Officers’ powers of boarding

- (1) Section 19 (officers’ powers of boarding) is amended as follows.
- (2) In subsection (1)—
 - (a) in the opening words, for “a vehicle”, substitute **“any other vehicle”**;
 - (b) in paragraph (c), for “transit shed,”, substitute **“temporary storage facility,”**; and
 - (c) in the words after paragraph (d), for “the ship, aircraft or vehicle”, substitute **“the vehicle”**.
- (3) Omit subsection (1A).

13 Section 20– Officers’ powers of access, etc

- (1) Section 20 (officers’ powers of access, etc) is amended as follows.
- (2) In subsection (1) in paragraphs (a) and (b), for “ship or aircraft”, substitute **“vehicle”**.
- (3) In subsection (2), for “ship or aircraft” substitute **“vehicle”**.

14 Section 22– Control of movement of uncleared goods within or between port or airport and other places

In section 22(2) (control of movement of uncleared goods within or between port or airport and other places), for “have not been cleared out of charge”, substitute **“are subject to the control of any officer as a result of Part 1 of TCTA 2018”**.

15 Section 23– Control of movement of goods to and from inland clearance depot, etc

In section 23(1) (control of movement of goods to and from inland clearance depot, etc)—

- (a) in paragraphs (a) and (b)(i), for “the clearance out of charge of”, substitute **“the discharge of a Customs procedure in respect of”**, and
- (b) in paragraph (c), omit “or a place designated by the proper officer under section 49(4) or 54(3)”.

16 Section 26– Power to prevent flight of aircraft

In section 26(1)(b) (power to prevent flight of aircraft), for “clearance outwards is given”, substitute “the aircraft is cleared for departure”.

17 Heading before section 27

In the italic heading before section 27, for “Inward entry and clearance”, substitute “Control of entry of goods”.

18 Section 27– Report inwards

- (1) Section 27 (report inwards) is amended as follows.
- (2) In subsection (1), for “ship and aircraft” substitute “vehicle”.
- (3) In subsection (2)(b), for “and not yet cleared on importation”, substitute “which have not yet been declared for a Customs procedure”.
- (4) In subsection (3)(b)(i), for “and not already cleared at a customs and excise airport”, substitute “without yet having made a Customs declaration”.
- (5) After subsection (3) insert—

(3A)	This section applies to every vehicle (other than a ship or aircraft) arriving, or expected to arrive, at any place in the Island—
(a)	from any place outside the Island and United Kingdom; or
(b)	carrying any goods brought in the vehicle from a place outside the Island and United Kingdom which have not yet been declared for a Customs procedure.
- (6) In subsection (6)—
 - (a) for “ship, or aircraft” substitute “vehicle”, and
 - (b) for “or flight” substitute “flight, or journey”.
- (7) In subsection (7)—
 - (a) for “ship or aircraft” substitute “vehicle”,
 - (b) after “arrives” insert “in the Island, or”, and
 - (c) for “the master of the ship or commander of the aircraft” substitute “the vehicle operator”.

19 Section 27A– Obligation to confirm making of Customs declaration: particular vehicle operators

After section 27, insert—

27A Obligation to confirm making of Customs declaration: particular vehicle operators

- (1) The Treasury may by regulations make provision requiring, in cases specified in the regulations, a vehicle operator to confirm that, in respect of all goods in the vehicle which are to be imported into the Island—
 - (a) a Customs declaration has been made in respect of them; or
 - (b) the vehicle operator reasonably believes that a Customs declaration has been made in respect of them.
- (2) The regulations may require the confirmation to be given in accordance with provision made by the regulations.
- (3) A vehicle operator who does not provide a confirmation in accordance with the regulations is liable on summary conviction to a penalty of level 2 on the standard scale. **22**.

20 Section 30– Initial and supplementary entries

Omit section 30 (initial and supplementary entries).

21 Section 31– Postponed entry

Omit section 31 (postponed entry).

22 Section 32– Provisions supplementary to ss. 30 and 31

Omit section 32 (provisions supplementary to ss. 30 and 31).

23 Section 35– Correction and cancellation of entry

Omit section 35 (correction and cancellation of entry).

24 Section 36– Entry of surplus stores

In section 36 (entry of surplus stores), before subsection (1) insert—

- 22** (A1) This section applies only for excise duty purposes. **22**.

25 Section 37– Removal of uncleared goods to Queen’s warehouse

- (1) Section 37 (removal of uncleared goods to Queen’s warehouse) is amended as follows.

- (2) For subsection (1), substitute—
- █(1) The proper officer may remove chargeable goods to a Queen’s warehouse in any of the following cases—
 - (a) where the goods have not been presented to Customs on import in accordance with Part 1 of TCTA 2018 within the relevant number of days from the day on which the goods were imported;
 - (b) where the goods have not been moved to a temporary storage facility in accordance with paragraph 1 of Schedule 1 to that Act, as it has effect in the Island, within the relevant number of days from the day on which the goods were required to be so moved;
 - (c) where a Customs declaration has not been made in respect of the goods within the relevant number of days from the day on which the goods were presented to Customs on import;
 - (d) where a document which is required to accompany a Customs declaration is not made available to the Treasury within the relevant number of days from the day on which it was required to be made available;
 - (e) where the 90 day period referred to in paragraph 1 of Schedule 1 to TCTA 2018 has ended and the goods have not been released to a Customs procedure within the relevant number of days from the day on which that period ended;
 - (f) where the goods have been released to a Customs procedure but have not been removed from a temporary storage facility within the relevant number of days from the day on which the goods were released to the procedure;
 - (g) where an officer requires goods to be made available for examination and the goods are not made available within 21 days of the requirement being imposed; or
 - (h) where goods have been imported by sea and do not constitute a significant proportion of the ship’s cargo, they are at any time after the arrival of the importing ship at the port at which they are to be unloaded the only goods remaining to be unloaded from that ship at that port. █.
- (3) In subsection (2), for “entry”, substitute █ compliance with the customs formalities in respect of the goods █.
- (4) In subsection (3)—
- (a) in the opening words—

- (i) after “section 100(3), if”, insert **“the relevant customs formalities are not complied with in respect of”**, and
 - (ii) omit “are not cleared by the importer thereof”, and
 - (b) in the words after paragraph (b), for “them”, substitute **“the goods”**.
- (5) In subsection (4), for paragraph (a), substitute—
- (a)** “the relevant number of days” means—
 - (i) where the goods have been imported by air, 7 clear days; and
 - (ii) in any other case, 14 clear days; and **“”**.
- (6) For subsection (5), substitute—
- (5)** Where any restriction is placed upon the unloading of goods from any vehicle by virtue of any enactment relating to the prevention of epidemic and infectious diseases, then, in relation to that vehicle—
 - (a) “the relevant date” means the date of the removal of the restriction; and
 - (b) the relevant number of days referred to in any paragraph of subsection (1), other than paragraph (d), is counted from the day on which the restriction is removed rather than the day referred to within the paragraph concerned. **“”**.
- (7) In the heading, for “uncleared” substitute **“chargeable”**.

26 Section 38 – Failure to comply with provisions as to entry

- (1) Section 38 (failure to comply with provisions as to entry) is amended as follows.
- (2) For the words from “, any person making entry of goods” to “in connection with that entry shall be guilty of an offence”, substitute—
 - (a)** any person importing goods who contravenes or fails to comply with any of the requirements made by or under this Part of this Act; or
 - (b) any person who contravenes or fails to comply with any of the requirements made by or under Part 1 of TCTA 2018 in connection with the presentation of goods to Customs on import, the making of a declaration relating to the storage of goods or the making of a Customs declaration,shall be guilty of an offence **“”**.
- (3) Omit the words from “but this section shall not apply to” to the end.
- (4) In the heading, for “provisions as to entry”, substitute **“customs formalities”**.

27 Section 39– Power to regulate unloading, removal, etc of imported goods)

Omit subsection 39(3).

28 Section 40– Duty on imported goods

- (1) Section 40 (duty on imported goods) is amended as follows.
- (2) In subsection (1)—
 - (a) omit “or any EU regulation or other instrument having the force of law”; and
 - (b) after “the proper officer any”, insert **“excise”**.
- (3) In subsection (2)—
 - (a) in the opening words, omit “customs or”; and
 - (b) in paragraph (c)—
 - (i) omit sub-paragraph (i) (together with the “and” at the end of it); and
 - (ii) in sub-paragraph (ii), omit “as respects other duties,”.
- (4) Omit subsections (3) to (5).
- (5) In subsection (5A)¹⁸, for “any of sections 41 to 45”, substitute **“section 41”**.
- (6) In subsection (6)—
 - (a) after “chargeable with the like”, insert **“excise”**; and
 - (b) omit the words from “; and if any question” to the end.
- (7) In subsection (7)—
 - (a) after “whether or not any”, insert **“excise”**; and
 - (b) after “purpose of charging”, insert **“excise”**.
- (8) In subsection (8)—
 - (a) in the opening words, omit “customs or”;
 - (b) in paragraph (b), omit “customs and”; and
 - (c) in the words after that paragraph, after “rate of the”, insert **“excise”**.
- (9) Omit subsections (10) and (11).
- (10) In the heading, for “Duty”, substitute **“Excise duty”**.

¹⁸ Subsection 40(5A) was inserted by GC396/92.

29 Section 41– Exclusion of s 40(1) for importers, etc keeping standing deposits

In section 41 (exclusion of s 40(1) for importers, etc keeping standing deposits), after “to cover any”, insert **“excise”**.

30 Section 42– Deferred payment of customs duty

Omit section 42 (deferred payment of customs duty).

31 Section 43– Goods to be warehoused without payment of duty

Omit section 43 (goods to be warehoused without payment of duty).

32 Section 44– Relief from payment of duty of goods entered for transit or transhipment

Omit section 44 (relief from payment of duty of goods entered for transit or transhipment).

33 Section 45– Relief from payment of duty of goods temporarily imported

Omit section 45 (relief from payment of duty of goods temporarily imported).

34 Section 46– Forfeiture of goods improperly imported

(1) Section 46 (forfeiture of goods improperly imported) is amended as follows.

(2) In subsection (1)—

(a) in paragraph (a)—

(i) in the opening words, for “Acts 1986, any imported goods, being goods chargeable on”, substitute **“Acts 1986 or by or under TCTA 2018 any imported goods, being goods chargeable by reference to”**; and

(ii) in sub-paragraph (iii), for “transit shed”, substitute **“temporary storage facility or any place specified by an officer under Part 1 of TCTA 2018 as a place where the goods are required to be kept”**; and

(b) for paragraph (e), substitute—

“(e) any goods are found, whether before or after being released to or discharged from a Customs procedure, not to correspond with any information provided under Part 1 of TCTA 2018; or”.

(3) In subsection (2), for paragraphs (a) to (c), substitute—

“(a) declared as intended for exportation in the same vehicle;

- (b) declared for a transit procedure or a storage procedure; or
- (c) are otherwise to be warehoused for exportation or for use as stores, **22**.

35 Section 47– Penalty for improper importation of goods

- (1) Section 47 (penalty for improper importation of goods) is amended as follows.
- (2) In subsection (2)(b), for “or transit shed”, substitute **23** temporary storage facility or any place specified by an officer under Part 1 of TCTA 2018 as a place where the goods are required to be kept, **22**.
- (3) In subsection (6), for paragraph (b), substitute—
 - 23**(b) directly or indirectly imports, or causes to be imported, any chargeable goods found, whether before or after being released to a Customs procedure, not to correspond with any information provided under Part 1 of TCTA 2018 **22**.

36 Heading before section 48

For the italic heading before section 48, substitute **24** *Breach of applicable export provisions etc* **22**.

37 Section 48– Meaning for this Part of “dutiable or restricted goods”

- (1) Section 48 (meaning for this Part of “dutiable or restricted goods”) is amended as follows.
- (2) In subsection (1)—
 - (a) for paragraph (a), substitute—
 - 25**(a) goods from an excise warehouse or goods which have been declared for a storage procedure; **22**,
 - (b) in paragraph (c), at the end, insert **26** or goods which have been declared for an authorised use procedure or temporary admission procedure, **22**; and
 - (c) in paragraph (d), at the end, insert **26** or goods otherwise eligible for remission, repayment or refund of duty on their export **22**.
- (3) In subsection (2)—
 - (a) for “means goods”, substitute—
 - 26** means—
 - (a) goods declared for an inward processing procedure; or
 - (b) goods **22**; and
 - (b) omit “import duty or”.

38 Section 48A– Breach of applicable export provisions etc

After section 48, insert—

48A Breach of applicable export provisions etc

- (1) This section applies to any goods the export of which is required to be made in accordance with the applicable export provisions.
- (2) If any person contravenes or fails to comply with any of the requirements—
 - (a) the person is guilty of an offence; and
 - (b) the goods are liable to forfeiture.
- (3) A person is guilty of an offence under subsection (2) in a case where the goods are dutiable or restricted goods is liable on summary conviction to a penalty of—
 - (a) £20,000; or
 - (b) three times the value of the goods, whichever is the greater.
- (4) A person guilty of an offence under subsection (2) in any other case is liable on summary conviction to a penalty of level 4 on the standard scale.
- (5) If—
 - (a) in breach of the applicable export provisions, any dutiable or restricted goods fail to be exported from the Island or the United Kingdom by the time by which they were required to be exported; and
 - (b) notice of the failure is not immediately given to an officer,

the goods are (in addition to being liable to forfeiture under subsection (2)) subject to the control of an officer as mentioned in subsection (6) even if the procedure provided for by the applicable export provisions is discharged.
- (6) An officer may—
 - (a) require any person to provide such information and documents to the officer as may be specified by the officer; and
 - (b) require the goods to be moved to, and kept in, such place as may be specified by the officer.
- (7) Any person who contravenes or fails to comply with a requirement imposed under subsection (6) is liable on summary conviction to a penalty of £20,000. **22**.

39 Section 49– Entry outwards of goods

- (1) Section 49 (entry outwards of goods) is amended as follows.
- (2) Omit subsections (1) to (7).
- (3) In subsection (8)—
 - (a) for “of which entry is required under this section”, substitute **“a** which are required to be exported in accordance with the applicable export provisions**”**; and
 - (b) for the words from “before entry has” to “and where”, substitute **“a** before the applicable export provisions have been complied with, and **”**.
- (4) Omit subsections (10) to (12).

40 Section 50– Acceptance of incomplete entry

Omit section 50 (acceptance of incomplete entry).

41 Section 51– Correction and cancellation of entry

Omit section 51 (correction and cancellation of entry).

42 Section 52– Failure to export

Omit section 52 (failure to export).

43 Section 53– Delivery of entry by owner of exporting ship, etc

Omit section 53 (delivery of entry by owner of exporting ship, etc).

44 Section 54– Simplified clearance procedure

Omit section 54 (simplified clearance procedure).

45 Section 55– Local export control

Omit section 55 (local export control).

46 Section 56– Provisions supplementary to ss 54 and 55

Omit section 56 (provisions supplementary to ss 54 and 55).

47 Section 57– Pipe-lines and export of ships and aircraft

Omit section 57 (pipe-lines and export of ships and aircraft).

48 Section 58– Operative date for Community purposes

Omit section 58 (operative date for Community purposes).

49 Section 59– Authentication of EU customs documents

Omit section 59 (authentication of EU customs documents).

50 Section 60– Restrictions on putting export goods alongside for loading

In section 60(1) (restrictions on putting export goods alongside for loading), for the words from “to be entered outwards” to the end, substitute **63** to be exported in accordance with the applicable export provisions **62**.

51 Section 61– Additional restrictions as to certain export goods

In section 61 (additional restrictions as to certain export goods), after subsection (1), insert—

63(1A) For the purposes of subsection (1), the reference to entering goods for exportation is to the doing of anything required to be done under provision made by or under Part 1 of TCTA 2018 in connection with the export of the goods. **62**.

52 Section 62– Supplementary provision relating to stores

- (1) Section 62 (supplementary provision relating to stores) is amended as follows.
- (2) In subsection (5)(b), for “the master or commander”, substitute **63** the vehicle operator **62**.
- (3) In subsection (7)—
 - (a) in the opening words—
 - (i) for “any port or customs and excise airport for a destination outside the Island and the United Kingdom” substitute **63** the Island and the United Kingdom **62**; and
 - (ii) for “cleared outwards” substitute **63** cleared for departure **62**; and
 - (b) in the words after that paragraph, for “master of the ship or the commander of the aircraft”, substitute **63** the vehicle operator **62**.
- (4) In subsection (7A), for “the master of the ship or the commander of the aircraft”, substitute **63** the vehicle operator **62**.

53 Section 63– Information, documentation, etc as to export goods

- (1) Section 63 (information, documentation, etc as to export goods) is amended as follows.
- (2) Omit subsection (2).
- (3) In subsection (3), omit “or (2)”.
- (4) In subsection (4), omit “or (2)”.

54 Section 64– Entry outwards of exporting ships

- (1) Section 64 (entry outwards of exporting ships) is amended as follows.
- (2) In subsection (1)—
 - (a) omit “to a place outside the member States”; and
 - (b) for “those States”, substitute “the Island and the United Kingdom”.
- (3) In subsection (2), for “the member States”, substitute “the Island and the United Kingdom”.

55 Section 65– Clearance outwards of ships and aircraft

- (1) Section 65 (clearance outwards of ships and aircraft) is amended as follows.
- (2) In subsection (1), for “the member States”, substitute “the Island and the United Kingdom”.
- (3) After subsection (1), insert—
 - (1A) The Treasury may by regulations make provision disapplying the requirement to obtain clearance in specified circumstances.
- (4) In subsection (6)—
 - (a) for “ship or aircraft”, substitute “vehicle”;
 - (b) for “departs from any port or customs and excise airport” substitute “departs from the Island and the United Kingdom”; and
 - (c) for “master or commander” substitute “vehicle operator”.
- (5) In subsection (7), for the words from “where any aircraft” to “that airport” substitute “where any vehicle is required under this section to obtain clearance to depart the Island, any goods are loaded, or are waterborne for loading, into that vehicle”.
- (6) In the heading, for “ships and aircraft” substitute “vehicles”.

56 Section 66– Power to refuse or cancel clearance of ship or aircraft

- (1) Section 66 (power to refuse or cancel clearance of ship or aircraft) is amended as follows.
- (2) In subsection (1)—
 - (a) in the opening words, after “the Customs and Excise Acts 1986” insert “or Part 1 of TCTA 2018”;
 - (b) in paragraph (a), for “ship or aircraft”, substitute “vehicle required to obtain clearance to depart the Island”; and
 - (c) for paragraph (b), substitute—

- (b) where clearance has been given in respect of a vehicle, any officer may at any time cancel the clearance before the vehicle has departed from the Island.
- (3) In subsection (2) —
- (a) for the opening words, substitute “Any cancellation may be made orally, electronically or otherwise in writing, and if made in writing (but not electronically) may be served on the vehicle operator —”; and
- (b) in paragraph (c), for “ship or aircraft”, substitute “vehicle”.
- (4) For subsection (3), substitute —
- (3) Where a clearance is cancelled, it forthwith becomes void.
- (5) In the heading, for “ship or aircraft” substitute “vehicle”.

57 Section 67— Power to make regulations as to exportation, etc

In section 67 (power to make regulations as to exportation, etc), subsection (1)(a), for “ships and aircraft respectively the loading and making waterborne for loading”, substitute “vehicles the loading (including making waterborne for loading)”.

58 Section 68— Offences in relation to exportation of goods

In section 68 (offences in relation to exportation of goods) in subsection (1) —

- (a) in the opening words, for “ship or aircraft”, substitute “vehicle”; and
- (b) in the words after paragraph (b) —
- (i) for “the master of the ship or the commander of the aircraft”, substitute “the vehicle operator”; and
- (ii) for “ship or aircraft”, substitute “vehicle”.

59 Section 69— Offences in relation to exportation of prohibited or restricted goods

In section 69 (offences in relation to exportation of prohibited or restricted goods), in subsection (5) —

- (a) for “the ship or aircraft in which they were exported”, substitute “the vehicle in which they were exported”; and
- (b) for “both the owner of the ship or aircraft and the master of the ship or commander of the aircraft”, substitute “both the owner of the vehicle and the vehicle operator”.

60 Section 71— coasting trade

For section 71 (coasting trade), substitute —

71 Meaning of “coasting ship”

- (1) In this Part “coasting ship” means any ship for the time being engaged in the trade of carrying goods coastwise —
 - (a) between places in the Island; or
 - (b) between a place in the Island and a place in the United Kingdom.
- (2) The Treasury may from time to time give directions as to what trade by water —
 - (a) between places in the Island; or
 - (b) between a place in the Island and a place in the United Kingdom,is, or is not, to be deemed to be carrying goods coastwise.¹⁹

61 Section 72– Coasting trade – exceptional provisions

Omit section 72 (coasting trade – exceptional provisions).

62 Section 76– Offences in connection with carriage of goods coastwise

- (1) Section 76 (offences in connection with carriage of goods coastwise) is amended as follows.
- (2) Omit subsection (1).
- (3) In subsection (2), for “sections 71 to 73”, substitute ⁶³section 73 ²².

63 Section 77A– Records relating to importation and exportation¹⁹

Omit section 77A (records relating to importation and exportation).

64 Section 77C– Records relating to goods subject to certain transit arrangements²⁰

Omit section 77C (records relating to goods subject to certain transit arrangements).

65 Section 78– Information in relation to goods imported or exported

- (1) Section 78 (information in relation to goods imported or exported) is amended as follows.
- (2) In subsection (1)(a), for “an entry is required by regulation 5 of the Customs Controls on Importation of Goods Regulations 1991 or an entry

¹⁹ Section 77A was inserted by GC261/87.

²⁰ Section 77C was inserted by SD86/93.

or specification is required by or under this Act”, substitute **“a** declaration is required as a result of Part 1 of TCTA 2018 **”**.

- (3) In subsection (3)—
 - (a) for “entry thereof”, substitute **“a** declaration in respect of the goods **”**; and
 - (b) for “declaration”, wherever occurring, substitute **“statement”**.
- (4) In subsection (4), for “entry delivered”, substitute **“declaration made”**.
- (5) In subsection (5)(a), for “entry delivered”, substitute **“declaration made”**.

66 Section 78A– Information powers relating to goods subject to certain transit arrangements²¹

Omit section 78A (information powers relating to goods subject to certain transit arrangements).

67 Section 79– Customs and excise control of persons entering or leaving the Island

- (1) Section 79 (customs and excise control of persons entering or leaving the Island) is amended as follows.
- (2) In subsection (1)—
 - (a) in paragraph (b), for “chargeable”, substitute **“taxable”**; and
 - (b) in the words after paragraph (b), after “by virtue of”, insert **“provision made by regulations under section 19 of TCTA 2018 relating to any relief conferred on persons entering the Island or”**.
- (3) Omit subsection (2A).
- (4) In subsection (3), for ““chargeable goods” means”, substitute **“taxable goods” means**.

68 Section 81– Power to require information or production of documents where origin of goods exported is evidenced under EU law or practice

- (1) Section 81 (power to require information or production of documents where origin of goods exported is evidenced under EU law or practice) is amended as follows.
- (2) In subsection (1), for “Community requirement or practice”, substitute **“requirement by or under any enactment”**.
- (3) In the heading, omit “under EU law or practice”.

²¹ Section 78A was inserted by GC261/87

69 Section 86– Penalty for interfering with revenue vessels, etc)

- (1) Section 86 (penalty for interfering with revenue vessels, etc) is amended as follows.
- (2) In subsection (1), omit “ship, aircraft,”.
- (3) In subsection (2), for “vessel, aircraft or vehicle”, wherever occurring, substitute **“vehicle”**.

70 Section 89– Forfeiture of ship, aircraft or vehicle constructed, etc for concealing goods

In section 89 (forfeiture of ship, aircraft or vehicle constructed, etc for concealing goods)—

- (a) in paragraph (c), for “a vehicle” substitute **“any other vehicle”**; and
- (b) in the words after that paragraph, for “or vehicle”, substitute **“or other vehicle”**.

71 Section 91– Forfeiture of ship or aircraft unable to account for missing cargo

In section 91 (forfeiture of ship or aircraft unable to account for missing cargo), for “master of the ship or commander of the aircraft”, substitute **“vehicle operator”**.

72 Section 93– Approval of warehouses

Omit subsections (2) to (4)

73 Section 94– Regulation of warehouses and warehoused goods

In section 94 (regulation of warehouses and warehoused goods), before subsection (1), insert—

- “(A1) In their application to warehouses, this section and sections 95, 96, 98 and 99 apply only to excise warehouses.”**

74 Section 99– Procedure on warehouse ceasing to be approved

In section 99 (procedure on warehouse ceasing to be approved), for subsection (5), substitute—

- “(5) In this section “the prescribed period” means the period of 3 months.”**

75 Section 100– Provisions as to deposit in Queen’s warehouse

- (1) Section 100 (provisions as to deposit in Queen’s warehouse) is amended as follows.

- (2) In subsection (1), after “the Customs and Excise Acts 1986”, insert **43** or Part 1 of TCTA 2018 **22**.
- (3) For subsection (4), substitute—
 - (a) in the opening words, after “the Customs and Excise Acts 1986”, insert **43** or Part 1 of TCTA 2018 **22**;
 - (b) in paragraph (a), after “thereon”, insert **43** has been paid **22**;
 - (c) in the words after sub-paragraph (ii) of paragraph (b), omit the words from “and, in the case of goods” to the end; and
 - (c) after paragraph (b) insert—
 - 43**; and
 - (c) the requirements made by or under Part 1 of TCTA 2018 have been complied with, **22**.
- (4) In subsection (6), after “the Customs and Excise Acts 1986” insert **43** or Part 1 of TCTA 2018 **22**.
- (5) In subsection (7), after “the Customs and Excise Acts 1986” insert **43** or Part 1 of TCTA 2018 **22**.

76 Section 101– General offences relating to warehouses and warehoused goods

- (1) Section 101 (general offences relating to warehouses and warehoused goods) is amended as follows.
- (2) In subsection (2)—
 - (a) in paragraph (a), after “any goods which have been”, insert **43** declared for a storage procedure or **22**,
 - (b) in paragraph (b), after “any goods which have been”, insert **43** declared for a storage procedure or **22**,
 - (c) in paragraph (c), for “ship, aircraft or vehicle”, substitute **43** vehicle **22**; and
 - (d) in paragraph (d), after “when they have been”, insert **43** declared for a storage procedure or **22**.
- (3) After subsection (4) insert—
 - 43**(5) In this section “warehouse”, except in the expression “Queen’s warehouse”, means a customs warehouse or an excise warehouse. **22**.

77 Section 108– Excise licences

In section 108(4) (excise licences), after “the Customs and Excise Acts 1986”, insert **43** or made by regulations under section 45 of TCTA 2018 **22**.

78 Section 117– Power of entry upon premises, etc of revenue traders

In section 117 (power of entry upon premises, etc of a revenue trader) subsection (5), omit “vessels, aircraft,”.

79 Section 125– Delivery of imported goods on giving a security for debt

Omit section 125 (delivery of goods on giving security for debt)

80 Section 126– Regulation for determining origin of goods

Omit section 126 (regulations for determining origin of goods).

81 Section 127– Power to impose restrictions where duty depends on certain matters other than use

- (1) Section 127 (power to impose restrictions where duty depends on certain matters other than use) is amended as follows
- (2) Omit “(other than the use to be made of the goods)”.
- (3) In the heading omit “other than use”.

82 Section 128– Regulations where customs duty depends on use

Omit section 128 (regulations where customs duty depends on use).

83 Section 129– Repayment of duty where goods returned or destroyed by importer

In section 129 (repayment of duty where goods returned or destroyed by importer), in subsection (1)(b)(i), for the words from “and for that purpose” to “Part IV”, substitute **and**, and, if the export of the goods was required to be made in accordance with the applicable export provisions, the requirements were met; **.**

84 Section 130– Forfeiture for breach of certain conditions

- (1) Section 130 (forfeiture for breach of certain conditions) is amended as follows.
- (2) In subsection (1)(a), for “on”, substitute **by reference to**.
- (3) In subsection (2) , for “or security”, in both places where the words occur, substitute **, security or other guarantee**.

85 Section 131– Valuation of goods for purpose of ad valorem duties

Omit section 131 (valuation of goods for purpose of ad valorem duties)

86 Section 136– Power to remit or repay duty on denatured goods

- (1) Section 136 (power to remit or repay duty on denatured goods) is amended as follows.
- (2) In subsection (1)
 - (a) omit paragraph (a) (together with the “or” at the end of it);
 - (b) in paragraph (b), for “a duty”, substitute **“a duty of excise”**; and
 - (c) in the words following that paragraph, for “duty”, in both places where the word occurs, substitute **“a duty of excise”**.
- (3) In subsection (1A)—
 - (a) for “chargeable with a duty” substitute **“chargeable with a duty of excise”**; and
 - (b) omit “, in the application of that section in relation to a duty of excise”.
- (4) Omit subsection (5).

87 Section 137– Power to remit or repay duty on goods lost or destroyed, etc

Omit section 137 (power to remit or repay duty on goods lost or destroyed, etc).

88 Section 138– Enforcement of bond in respect of goods removed without payment of duty

- (1) Section 138 (enforcement of bond in respect of goods removed without payment of duty) is amended as follows.
- (2) For “payment of duty”, substitute **“payment of excise duty”**.
- (3) Omit “ship, aircraft,”.
- (4) In the heading, after “payment of” insert **“excise”**.

89 Section 140– General provisions as to claims for drawback

In section 140 (general provisions as to claims for drawback), before subsection (1), insert—

- | | |
|----------------------|--|
| <p>“(A1)”</p> | <p>This section applies in relation to any claim for drawback for the purpose of any excise duty. “(A1)”.</p> |
|----------------------|--|

90 Section 141– Drawback and allowance on goods damaged or destroyed after shipment

In section 141 (drawback and allowance on goods damaged or destroyed after shipment), before subsection (1), insert—

- | | |
|----------------------|---|
| <p>“(A1)”</p> | <p>This section applies only for the purpose of excise duty. “(A1)”.</p> |
|----------------------|---|

91 Section 142– Time limit on payment of drawback or allowance

In section 142 (time limit on payment of drawback or allowance), after “in respect of any drawback or allowance”, insert **“for the purpose of any excise duty”**.

92 Section 143– Offences in connection with claims for drawback, etc

In section 143 (offences in connection with claims for drawback, etc), in subsection (4), for “entry”, in both places the word occurs, substitute **“declaration”**.

93 Section 144– Recovery of duties and calculation of duties, drawbacks, etc

- (1) Section 144 (recovery of duties and calculation of duties, drawbacks, etc) is amended as follows.
- (2) In subsection (1), omit “customs or”.
- (3) In subsection (2)—
 - (a) for “Any duty,”, substitute **“Any excise duty or”**; and
 - (b) after “or rebate”, insert **“in relation to excise duty”**.
- (4) In the heading, after “of”, in both places, insert **“excise”**.

94 Section 148– Forfeiture of ships, etc used in connection with goods liable to forfeiture

- (1) Section 148 (forfeiture of ships, etc used in connection with goods liable to forfeiture) is amended as follows.
- (2) In subsection (1)(a), omit “ship, aircraft”.
- (3) In subsection (2), omit “ship, aircraft”.
- (4) In subsection (3), for “the master or commander”, substitute **“the vehicle operator”**.

95 Section 164– Bonds and security

- (1) Section 164 (bonds and security) is amended as follows.
- (2) Omit subsection (1A).
- (3) In subsection (2)—
 - (a) in paragraph (a), for the words from “either” to “member State” substitute **“on behalf of Her Majesty”**; and
 - (b) omit the sentence after paragraph (c).

96 Section 166– Power to examine and take account of goods

- (1) Section 166 (power to examine and take account of goods) is amended as follows.
- (2) In subsection (1)—
- (a) after paragraph (a), insert—
- ▣(aa) which are subject to the control of any officer as a result of Part 1 of TCTA 2018; or
 - (ab) which have been discharged from a Customs procedure under Part 1 of TCTA 2018 so far as necessary for the purpose of verifying any Customs declaration or any document required to accompany it; or ▣; and
- (b) in paragraph (d), for “entered”, substitute ▣ declared ▣.
- (3) After subsection (4A)²² insert—
- ▣(4B) But in the case of anything else done for the purpose of verifying any Customs declaration or any document required to accompany it—
 - (a) the reference in subsection (4) to the proprietor of the goods is a reference to the declarant; and
 - (b) if, while the goods are being moved to a place for examination, an act was not authorised by the Treasury is, without reasonable excuse, done by any person in relation to the goods, the declarant is liable on summary conviction to a penalty of level 2 on the standard scale.
 - (4C) In subsection (4B) “the declarant”, in relation to a Customs declaration in respect of any goods, means—
 - (a) the person who has made the declaration; or
 - (b) the person on whose behalf it as made. ▣.

97 Section 167– Power to take samples

In section 167(4) (power to take samples)—


- (a) in the opening words, for “duty of customs or excise”, substitute ▣ a duty of excise ▣; and
- (b) in paragraph (a), for “are first entered on importation”, substitute ▣ are imported ▣.

²² Subsection 166 (4A) was inserted by SD637/08.

98 Section 167A– Examination of goods and samples: supplementary

After section 167, insert—

167A Examination of goods and samples: supplementary

- (1) This section applies if, for the purpose of verifying any Customs declaration or any document required to accompany it—
 - (a) goods are examined under section 166; or
 - (b) a sample of any goods is taken under section 167.
- (2) The declarant is entitled to be present or represented when the goods are examined or the sample is taken.
- (3) The Treasury may require the declarant to be present or represented when the goods are examined or the sample is taken, and a person who, without reasonable excuse, contravenes or fails to comply with a direction under this subsection is liable on summary conviction to a penalty of level 2 on the standard scale.
- (4) Once any goods have been examined or a sample from them has been taken (“the examined or sampled goods”), the Treasury is entitled to regard the examined or sampled goods as representative of all the goods (“the declared goods”) in respect of which the declaration is made.
- (5) But if the declarant proves to the satisfaction of the Treasury that the examined or sampled goods do not represent all the declared goods, the declarant may require the Treasury to re-examine any of the declared goods or to take a further sample from them.
- (6) If the declared goods are no longer under the control of the Treasury, it may refuse the request if it is not satisfied that the declared goods have remained in the same condition as they were in when they ceased to be under the control of the Treasury.
- (7) In this section “the declarant”, in relation to a Customs declaration in respect of any goods, means —
 - (a) the person who has made the declaration; or
 - (b) the person on whose behalf it was made. 

99 Section 169– Power to enter land for or in connection with access to pipelines

In section 169 (power to enter land for or in connection with access to pipelines), after “the Customs and Excise Acts 1986”, insert **6A** or by or under Part 1 of TCTA 2018 **2A**.

100 Section 170– Power to search vehicles or vessels

- (1) Section 170 (power to search vehicles or vessels) is amended as follows.
- (2) In subsection (1)—
 - (a) in the opening words—
 - (i) after “Customs and Excise Acts 1986”, insert **6A** or Part 1 of TCTA 2018 **2A**; and
 - (ii) omit “or vessel”; and
 - (b) in the words after paragraph (c), omit “or vessel”.
- (3) In subsection (2), in both places where the words occur, omit “or vessel”.
- (4) In subsection (3), omit “This section shall apply in relation to aircraft as it applies in relation to vehicles or vessels but”.
- (5) In the heading omit “or vessels”.

101 Section 171– Power to search persons

In section 171 (power to search persons), in subsection (4)(e), for “transit shed”, substitute **6A** temporary storage facility **2A**.

102 Section 173– Agents

In section 173 (agents), after subsection (2) insert—

- 6A**(3) For the purpose of import duty, this section has effect only to the extent that alternative provision has not been made by Part 1 of TCTA 2018 (see, in particular, section 21 of that Act). **2A**.

103 Section 174B– Disclosure of information by customs service²³

- (1) Section 174B (disclosure of information by customs service) is amended as follows
- (2) For subsection (2), substitute

6A(2) No obligation of secrecy imposed by statute or otherwise prevents the disclosure, in accordance with this section, of information or

²³ Section 174B was inserted by Customs and Excise etc. (Amendment) Act 2001, and amended by the Customs and Excise Act 2018.

documents to which this section applies if the disclosure is made for the purposes of –

- (a) any criminal investigation whatever or investigation to determine whether to impose a civil penalty which is being or may be carried out, whether in the Island or elsewhere;
- (b) any criminal proceedings whatever or proceedings for the purpose of imposing a civil penalty which have been or may be initiated, whether in the Island or elsewhere;
- (c) initiating or bringing to an end any such investigation or proceedings, or of facilitating a determination of whether it or they should be initiated or brought to an end;
- (d) enabling or assisting an enforcing authority to discharge its functions;
- (e) facilitating the carrying out by any of the British intelligence services of any of that service's functions; or
- (f) the imposition, enforcement or other regulation of import duty, defined under section 1 of TCTA 2018.²⁴

(3) In subsection (6), for “Data Protection Act 1986”, substitute **23** data protection legislation²⁴.

(4) For subsection (8A), substitute –

23(8A) In this section –

“intelligence services” means the Security Service, the Secret Intelligence Service or G.C.H.Q; and

“data protection legislation” has the meaning given in regulation 5(1) of the GDPR and LED Implementing Regulations 2018²⁴.²⁵

104 Section 174C– Disclosure of information to customs service by enforcing authorities²⁵

- (1) Section 174C (disclosure of information to customs service by enforcing authorities) is amended as follows.
- (2) In subsection (5), for “the Data Protection Act 2002” substitute **23** data protection legislation²⁵.

²⁴ SD 2018/0145.

²⁵ S 174C inserted by Customs and Excise etc. (Amendment) Act 2001.

(3) After subsection (7), insert —

█(8) In this section “data protection legislation” has the meaning given in regulation 5(1) of the GDPR and LED Implementing Regulations 2018²⁶. █.

105 Section 178– Penalty for fraudulent evasion of duty, etc

In section 178 (penalty for fraudulent evasion of duty, etc) in subsection (2)(c), after “the Customs and Excise Acts 1986”, insert █, or Part 1 of TCTA 2018 █.

106 Section 179– General provisions as to offences and penalties)

In section 179(5) (general provisions as to offences and penalties)²⁷ —

- (a) for “the relevant time specified in section 40” substitute █ the time at which a liability to import duty is incurred █; and
- (b) for “as if the goods had been imported without entry at the time when the proceedings were commenced”, substitute █ as if at the time when the proceedings were commenced was the time at which the liability to import duty was incurred █.

107 Section 182– Removal of goods from the United Kingdom to Island

In section 182 (removal of goods from the United Kingdom to Island), for subsection (3) substitute —

█(3) The goods referred to in subsection (2)(a) above do not include goods which have been wholly or partly relieved from duty under, or which are not subject to duty by virtue of, any United Kingdom equivalent to —

- (a) provision made under section 19 of TCTA 2018 relating to any relief conferred on persons entering the Island or United Kingdom or under section 11 of the Customs and Excise Duties (General Reliefs) Act 1986; or
- (b) the temporary admission procedure under Part 1 of TCTA 2018.

(3A) Where there are conditions which apply in connection with the goods being relieved from duty or not being subject to duty, the customs and excise Acts shall apply to the goods as if they were imported into the Island when they were imported into the United Kingdom and as if corresponding conditions apply to the goods under, or by virtue of, those Acts. █.

²⁶ SD 2018/0145.

²⁷ Subsection 179(5) was amended by GC396/92.

108 Section 183– Removal of goods from the Island to United Kingdom

In section 183 (removal of goods from the Island to United Kingdom), in subsection (4), for “or under any EU instrument” substitute **44** or section 19 of TCTA 2018. **42**.

109 Section 184– Interpretation

- (1) Section 184 (interpretation) is amended as follows.
- (2) In subsection (1)—
 - (a) omit the definition “coasting ship”;
 - (b) omit the definition of “Community transit goods”;
 - (c) after the definition of “customs and excise airport”, insert—
 - 43** “customs formalities”, in relation to any goods, means the requirements made by or under this Act, or by or under Part 1 of TCTA 2018 that apply in relation to the importation or exportation of the goods;
 - “customs warehouse” means premises approved under regulations under Schedule 2 to TCTA 2018 for the purposes of a storage procedure; **42**;
 - (d) in the definition of “excise warehouse”, omit “(whether or not it is also approved under subsection 93(2))”;
 - (e) in the definition of “importer”, for “they are delivered out of charge”, substitute **43** all customs formalities have been complied with in respect of the goods **42**;
 - (f) after the definition of “stores”, insert—
 - 43** “TCTA 2018” means the Taxation (Cross-border Trade) Act 2018, as it has effect in the Island²⁸;
 - “temporary storage facility” has the meaning given by section 18A; **42**;
 - (g) in the definition of “transit goods”, for the words “except in the expression” to the end substitute **43** means chargeable goods declared for a transit procedure; **42**;
 - (h) omit the definition of “transit or transshipment”;
 - (i) omit the definition of “transit shed”;
 - (j) for the definition of “vehicle” substitute—
 - 43** “vehicle” includes –
 - (a) a ship; and
 - (b) an aircraft,

²⁸ The Taxation (Cross-border Trade) Act 2018 was applied in the Island by SD 2019/0080.

and any reference to goods being in or on board a vehicle including their being conveyed by the vehicle (for example, by being on or otherwise attached to it);²²;

(k) after that definition insert—

²³ “vehicle operator” means—

- (a) in the case of a ship, the master of the ship;
- (b) in the case of an aircraft, the commander of the aircraft; and
- (c) in the case of any other vehicle, the person in charge of that vehicle;²²;

(l) omit the definition of “victualling warehouse”; and

(m) in the definition of “warehouse”

- (i) omit “or (2) or subsections (1) and (2)”; and
- (ii) omit “subsection (4) of that section and”.

(3) After subsection (3) insert—

²⁴(3A) Any expression used in this Act or in any instrument made under this Act to which a meaning is given by Part 1 of TCTA 2018 has, except where the context otherwise requires, the same meaning in this Act or any such instrument as in the Part; and for ease of reference the following is a list of the expressions concerned—

“the applicable export provisions”;

“authorised use procedure”;

“chargeable goods”;

“Customs declaration” (including any expression relating to a Customs declaration such as the documents accompanying it or its acceptance);

“Customs procedure” (including expressions relating to a Customs procedure such as goods being released to or discharged from the procedure);

“inward processing procedure”;

“storage procedure”;

“territory outside the area comprising the Isle of Man and the United Kingdom”;

“temporary admission procedure”; and

“transit procedure”.²².

(4) Omit Subsection (7).

110 Section 185– Application to hovercraft

- (1) Section 185 (application to hovercraft) is amended as follows.
- (2) In subsection (1), for “transit shed”, substitute “temporary storage facility”.
- (3) In subsection (3), omit ““transhipment”,”.

111 Section 188– Time of importation, exportation, etc

- (1) Section 188 (time of importation, exportation, etc) is amended as follows.
- (2) In the opening words of subsection (2), for “subsection (3)” substitute “subsections (2A)”
- (3) After subsection (2) insert—
 - (2A) If there is a relevant international arrangement with a country or territory outside the area comprising the Isle of Man and the United Kingdom, the Treasury may by regulations provide for the time of importation of any goods to be a time —
 - (a) which is earlier than the times set out in paragraph (a), (b) or (c) of subsection (2); and
 - (b) which is specified by reference to movement in or out of an area in the county or territory.
 - (2B) “Relevant international arrangement” means an arrangement between Her Majesty’s government in the United Kingdom and the government of the country or territory which includes provision in relation to the time at which goods are regarded as imported into the Island and the United Kingdom.
- (4) Omit subsection (3).
- (5) In subsection (4), after “subsections (5) insert “(5A)”.
- (6) After subsection (5), insert—
 - (5A) If there is a relevant international arrangement with a country or territory outside the area comprising the Isle of Man and the United Kingdom, the Treasury may by regulations provide for the time of exportation of any goods to be a time—
 - (a) which is earlier than the times set out in paragraph (a) or (b) of subsection (4); and
 - (b) which is specified by reference to movement in or out of an area in the country or territory.
 - (5B) “Relevant international arrangement” means an arrangement between Her Majesty’s government in the United Kingdom and the government of the country or territory which includes provision in relation to the time at which goods are to be

regarded as exported from the Island and the United Kingdom. **22**.

- (7) In subsection (6), after “limits of a port” insert **23** or otherwise when they enter the Island **22**.

112 Schedule 2A– Supplementary provisions relating to the detention of things as liable to forfeiture²⁹

- (1) Schedule 2A (supplementary provisions relating to the detention of things as liable to forfeiture) is amended as follows.
- (2) In paragraph 3(2)(d) for “a vehicle, the driver of the vehicle”, substitute **24** any other vehicle, the vehicle operator **22**.
- (3) In paragraph 4(2)(e) for “a vehicle, the driver of the vehicle”, substitute **24** any other vehicle, the vehicle operator **22**.

²⁹ Schedule 2A inserted by SD294/13 in relation to things detained on or after 17/7/13.

EXPLANATORY NOTE

(This note is not part of the Order)

This Order amends the Customs and Excise Management Act 1986 (“the Act”) and is deemed to have come into operation on exit day. It is necessary to amend the existing legislation as a consequence of the United Kingdom’s (“UK”) withdrawal from the European Union to ensure that the imposition and administration of import duty works appropriately on exit day.

The governments of the Isle of Man and the UK have a long-standing commitment, the Customs and Excise Agreement 1979 (“the Agreement”), establishing a Customs Union, which allows for the free movement of goods (subject to certain restrictions and prohibitions) between the 2 territories. The Agreement imposes obligations on the Isle of Man Government to keep the laws relating to customs, excise and VAT correspondent to that in the UK.

This Order repeals a number of provisions in the Act concerned with the imposition or administration of import duty. A large number of the amendments to the Act are minor consequential changes to terminology. This includes replacing references to EU legislation with references to the Taxation (Cross-border Trade) Act 2018, as it has effect in the Island.