

Statutory Document No. 2019/0104



Customs and Excise Management Act 1986

WHARVES AND TEMPORARY STORAGE FACILITIES (APPROVAL CONDITION AND TRANSITIONAL PROVISION) REGULATIONS 2019

Laid before Tynwald: 21st May 2019
Coming into Operation: in accordance with regulation 2

The Treasury makes the following Regulations under sections 13(1A)(b), 18(1A)(b) and 180(1) of the Customs and Excise Management Act 1986¹.

1 Title

These Regulations are the Wharves and Temporary Storage Facilities (Approval Condition and Transitional Provision) Regulations 2019.

2 Commencement

These Regulations come into operation on exit day².

3 Interpretation

In these Regulations —

“**the Act**” means the Customs and Excise Management Act 1986; and

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

4 Approval of wharves and temporary storage facilities

(1) The Treasury may require the following condition to be met, in any particular case, before an approval is granted for a place under section 13(1) or 18(1) of the Act.

¹ Sections 13 and 18 of the Act have been amended by GC 79/92, SD 86/93, SD 208/94 and most recently by the Customs and Excise Management Act 1986 (Amendment) Order 2019 [SD 2019/0081].

² Tynwald procedure - negative under section 180(1) of the Customs and Excise Management Act 1986.

- (2) The place must be equipped for full compliance with the requirements made by or under the following provisions of the Taxation (Cross-border Trade) Act 2018, as it has effect in the Island³ —
- (a) Schedule 1, paragraph 1(3) (moving goods to, and storing them in, a temporary storage facility);
 - (b) Schedule 1, paragraphs 4, 7(1) and (3) and 8, irrespective of any simplifications under paragraph 9 (customs declarations, etc. on import);
 - (c) regulations under section 35 (customs export procedures).

5 Transitional provision for wharves and temporary storage facilities

- (1) An approved wharf covered by section 13A(1)(b) of the Act becomes one covered by section 13A(1)(a) when paragraph 4 of the Schedule to the Customs and Excise Management Act 1986 (Amendment) Order 2019 comes into operation.

The terms of any permission, designation or approval relating to the former status then become conditions and restrictions covered by section 13(1A) or (1B) of the Act.

- (2) A temporary storage facility covered by section 18A(1)(b) of the Act becomes one covered by section 18A(1)(a) when paragraph 11 of the Schedule to the Customs and Excise Management Act 1986 (Amendment) Order 2019 comes into operation.

The terms of any approval or condition relating to the temporary storage facility then become conditions and restrictions covered by section 18(1A) or (1B) of the Act.

- (3) The changes made by paragraph (1) or (2) are subject to the approval being revoked later, or its terms varied later, under section 13(2) or 18(2) of the Act respectively.
- (4) An approval as an approved wharf or a temporary storage facility that exists when these Regulations come into operation expires after they have been in operation for 2 years.
- (5) Paragraph (4) is subject to the approval being revoked earlier, or its terms varied earlier, under section 13(2) or 18(2) of the Act respectively.

³ The Taxation (Cross-border Trade) Act 2018 was applied in the Island by SD 2019/0080.

MADE 28/03/2019

A L CANNAN
Minister for the Treasury

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

These Regulations are the Wharves and Temporary Storage Facilities (Approval Condition and Transitional Provision) Regulations 2019 and come into operation on exit day.

These Regulations allow the Treasury to require a place to be equipped for full compliance with customs import and export requirements (such as storage and declarations), before it is approved for Island customs purposes as a wharf or temporary storage facility (formerly known as a transit shed).

Existing approvals as wharves or places for temporary storage under EU Regulations, which have direct effect in the Island, become, respectively, Island approved wharves or Island temporary storage facilities. This happens when the provisions made for them by the Customs and Excise Management Act 1986 are repealed⁴. Any approval as a wharf or temporary storage facility existing when these Regulations come into operation expires 2 years afterwards.

These Regulations form part of a package of measures to provide for a new Customs regime in the Island, corresponding to provisions in the United Kingdom, following the United Kingdom's decision to leave the European Union.

⁴ The provisions are repealed by SD 2019/0081.