

Statutory Document No. 2019/0107

*Customs and Excise Management Act 1986*

# AIRCRAFT (CUSTOMS AND EXCISE) REGULATIONS 2019

*Laid before Tynwald: 21<sup>st</sup> May 2019*  
*Coming into Operation: in accordance with regulation 2*

The Treasury makes the following Regulations under sections 27(4), 39(1), 67(1)<sup>1</sup> and 180(1) of the Customs and Excise Management Act 1986.

## 1 Title

These Regulations are the Aircraft (Customs and Excise) Regulations 2019.

## 2 Commencement

These Regulations come into operation on exit day<sup>2</sup>.

## 3 Interpretation

In these Regulations —

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

“**aircraft**” includes all balloons, kites, gliders, airships and flying machines;

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

“**loading pass**” means a document relating to goods which a proper officer in the officer’s discretion may issue indicating the existence of a transit accompanying document relating to those goods and containing such other information as the officer considers appropriate; and

“**transit accompanying document**” has the meaning given in paragraph 2(5) of Schedule 1 to the Customs Transit Procedures Regulations 2019<sup>3</sup>.

<sup>1</sup> Section 67(1)(a) of the Customs and Excise Management Act 1986 was amended by the Customs and Excise Management Act 1986 (Amendment) Order 2019 [SD 2019/0081].

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

<sup>3</sup> SD 2019/0150.

#### **4 Duties of the commander of an aircraft arriving in the Island**

- (1) Unless the Treasury otherwise permits, the commander of an aircraft arriving in the Island of which report is required under section 27(1) of the Act shall immediately –
  - (a) take the aircraft or cause it to be taken to the examination station at the customs and excise airport at which the aircraft has arrived;
  - (b) make report of the aircraft by delivering to the proper officer in such form as the Treasury directs –
    - (i) a General Declaration;
    - (ii) particulars of the goods on board the aircraft; and
    - (iii) a list in duplicate of the stores on board the aircraft;
  - (c) produce to the proper officer such other documents relating to the flight as the officer may require;
  - (d) produce to the proper officer all goods in the aircraft except those goods which are to be carried on to another customs and excise airport or to a foreign destination and are permitted by the proper officer to remain in the aircraft;
  - (e) unload, subject to regulation 5, all goods in the aircraft except those goods which are to be carried on to another customs and excise airport or to a foreign destination and are permitted by the proper officer to remain in the aircraft; and
  - (f) unless the proper officer otherwise permits, deposit all goods unloaded from the aircraft in a temporary storage facility at the customs and excise airport.
- (2) If through circumstances over which the commander has no control an aircraft is prevented from being taken to the examination station as required by paragraph (1)(a) the commander shall –
  - (a) immediately make report of the aircraft as required by paragraph (1)(b); and
  - (b) remove all goods in the aircraft to a temporary storage facility or other place as required by the proper officer.
- (3) With the exception of the requirement contained in paragraph (1)(a), any act required to be performed by the commander of an aircraft by virtue of this regulation may, subject to such conditions as the Treasury sees fit, be carried out on the commander's behalf by a responsible person authorised for the purpose by the owner of the aircraft.

#### **5 Unloading of goods imported by air**

No person shall unload, or permit the unloading of, any goods imported by air from the importing aircraft –

- (a) except during such hours as the Treasury may approve for the purpose;

- (b) without the authority of the proper officer; and
- (c) unless the unloading is done for the purpose of a removal subject to the provisions of regulation 4(2), at any place other than an examination station or such other place as the Treasury may permit.

## **6 Removal of unloaded goods imported by air**

- (1) Unless the Treasury otherwise permits, no person shall remove or permit to be removed goods imported by air from an examination station or from such other place as the Treasury may permit under regulation 5(c) —
  - (a) except to a temporary storage facility; or
  - (b) except in accordance with any special permission granted by the Treasury and in compliance with any conditions attached to the grant of such permission.
- (2) Unless the Treasury otherwise permits, goods imported by air situated in a temporary storage facility or at any other place to which they were removed as required by the proper officer under regulation 4(2)(b) shall not be removed without the authority of the proper officer.

## **7 Loading of goods on a departing aircraft**

- (1) No person shall load on an aircraft about to depart on a flight to an eventual destination outside the Island and the United Kingdom goods for exportation or as stores —
  - (a) except at the examination station at a customs and excise airport, or such other place as the Treasury may permit; and
  - (b) without the authority of the proper officer, unless permitted by the officer.
- (2) Where the goods are said to be moving under the common transit procedure the proper officer may withhold the officer's authority required by paragraph (1)(b) until the person applying for the officer's authority either, produces to the officer the transit accompanying document or, instead of it, furnishes the officer with a loading pass which satisfies the officer that the goods are being moved under the common transit procedure.

## **8 Embarkation of passengers**

No passenger shall embark or be permitted by any person to embark on a flight to an eventual destination outside the Island and the United Kingdom unless —

- (a) he is authorised by the proper officer to embark; and
- (b) he embarks at the examination station at a customs and excise airport or at such other place as the Treasury may permit.

**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 Aircraft (Customs and Excise) Regulations 2019 and come into operation on exit day.

These Regulations prescribe the procedures to be followed on the arrival of aircraft in and their departure from the Island.

These Regulations replicate the provisions made under the Aircraft and Ship Regulations (Application) Order 1981<sup>4</sup> (“the 1981 Order”) relating to aircraft, which are being revoked under a separate Order. These Regulations also include, in addition to the 1981 Order, minor consequential amendments as a result of the United Kingdom’s withdrawal from the European Union.

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.

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<sup>4</sup> GC 205/81