



SHIP'S REPORT, IMPORTATION AND EXPORTATION BY SEA REGULATIONS 2019

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Statutory Document No. 2019/0108



Customs and Excise Management Act 1986

SHIP'S REPORT, IMPORTATION AND EXPORTATION BY SEA REGULATIONS 2019

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

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

PART 1

INTRODUCTION

1 Title

These Regulations are the Ship's Report, Importation and Exportation by Sea Regulations 2019.

2 Commencement

These Regulations come into operation on exit day¹.

3 Application

These Regulations shall not apply to pleasure craft as defined in the Pleasure Craft (Arrival and Report) Regulations 1996².

4 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.

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

² SD 444/96.

PART 2

PROCEDURE FOR SHIP'S REPORT REQUIRED UNDER SECTION 27(1) OF THE ACT

5 Report procedure

- (1) Subject to regulation 7, the procedure for making report of a ship of which report is required under section 27(1) of the Act shall be in accordance with paragraphs (2) and (3).
- (2) The forms directed by the Treasury under section 27(1) of the Act shall be completed by the master or, where the Treasury so permits a person authorised by the master.
- (3) The forms duly completed in accordance with paragraph (2) shall be delivered by the master or a person authorised by the master –
 - (a) in the case of a ship boarded by an officer, to the officer immediately, if so requested by the officer;
 - (b) in any other case, to the proper place designated at the port of arrival –
 - (i) within 3 hours of the ship having reached its place of loading or unloading; or
 - (ii) on the expiration of 24 hours following the arrival of the ship within the limits of that port if by then the ship has not reached a place of loading or unloading.

6 Copies of report documents

- (1) The master shall ensure that a copy of each of the forms referred to in regulation 5 is retained on board ship for inspection by an officer as long as the ship remains within the limits of the port.
- (2) At the request of an officer either the master or any person authorised by the master shall furnish the officer with an additional copy of any such form.

7 Modified procedure for report

The Treasury may relax all or any of the requirements of regulations 5 and 6 as it sees fit in relation to any ship arriving at any port in the Island.

PART 3

PROCEDURE FOR SHIP ARRIVING AT A PORT AND FOR THE UNLOADING, LANDING AND REMOVAL OF GOODS IMPORTED BY SEA

8 Procedure for ship arriving at a port

- (1) On the arrival of a ship at a port the master shall —
 - (a) where a boarding station has been appointed at that port, immediately bring the ship to at that boarding station;
 - (b) thereafter, or where no boarding station has been appointed at that port, bring the ship as quickly up to the proper mooring or unloading place as the nature of the port will permit without touching at any other place except as may be necessary for the safe navigation of the ship,
- (2) Paragraph (1) shall not affect the provisions of any regulations made under enactments relating to public health in operation in the Island with respect to ships which are to be taken to mooring stations within the meaning of those regulations.
- (3) The ship shall not be moved from the said mooring or unloading place —
 - (a) except directly to some other mooring or unloading place; and
 - (b) unless the proper officer has been informed of such movement.

9 Unloading, landing and removal of goods imported by sea

- (1) Goods imported by sea shall not be landed except at an approved wharf, and shall not be unloaded, landed or removed from the place of landing or from a temporary storage facility —
 - (a) outside such hours as the Treasury may appoint;
 - (b) without the authority of the proper officer;
 - (c) until report of the importing ship has been made, unless permitted by the Treasury;
 - (d) until the goods are released to a Customs procedure, unless permitted by the Treasury; or
 - (e) on a Sunday or a holiday, unless permitted by the Treasury.
- (2) But —
 - (a) sub-paragraphs (a), (c), (d) and (e) of paragraph (1) shall not apply in relation to catch (fish and other aquatic life) that are regarded as domestic goods by virtue of regulation 111 of the Customs

- (Import Duty) Regulations 2019³ (goods regarded as domestic goods: fish);
- (b) sub-paragraphs (c) and (d) of paragraph (1) shall not apply in relation to the unloading or landing of goods for deposit in a temporary storage facility;
 - (c) sub-paragraph (d) of paragraph (1) shall not apply in relation to passengers' baggage; and
 - (d) sub-paragraph (d) of paragraph (1) shall not apply in relation to goods —
 - (i) to which regulation 44 (advance electronic declarations by qualifying travellers: other chargeable goods) or 138 (chargeable goods carried by RoRo vehicles destined for RoRo listed locations: making of declarations) of the Customs (Import Duty) Regulations 2019 applies; and
 - (ii) which have been declared, and the declaration has been accepted by the Treasury, in accordance with provision made by or under Part 1 of the Taxation (Cross-border Trade) Act 2018, as it has effect in the Island⁴.

10 Transfer of imported goods from one ship to another for landing

Goods unloaded from an importing ship into another ship for landing at an approved wharf shall not, except with the permission of the proper officer, be again removed into another ship before being so landed, but shall be taken to and landed at that wharf.

PART 4

LOADING OF GOODS INTO AN EXPORTING SHIP AND MANIFESTS

11 Loading of goods into an exporting ship

- (1) In this regulation —
 - “**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 proper officer considers appropriate; and

³ SD 2019/0152.

⁴ The Taxation (Cross-border Trade) Act 2018 was applied in the Island by SD 2019/0080.

“**transit accompanying document**” has the meaning given in paragraph 2(5) of Schedule 1 to the Customs Transit Procedures Regulations 2019⁵.

- (2) No person shall load into a ship or make waterborne for loading any goods for exportation or as stores –
 - (a) outside such hours as the Treasury may appoint;
 - (b) except at an approved wharf;
 - (c) without the authority of the proper officer, unless permitted by the officer;
 - (d) before entry outwards of the ship; or
 - (e) on a Sunday or a holiday, unless permitted by the Treasury.
- (3) 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 (2)(c) 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.

12 Delivery of manifest and contingent manifest facility

- (1) The manifest due to be delivered pursuant to paragraph (2), or (5), shall –
 - (a) contain such particulars as the Treasury directs of all goods shipped as cargo into the exporting ship which has been cleared outwards;
 - (b) be accompanied by such other documents relating to the cargo as the Treasury directs; and
 - (c) be accompanied by a declaration, made by the person discharging the obligation to deliver the manifest, that the manifest contains a true account of the cargo of the exporting ship which has been cleared outwards.
- (2) Subject to paragraph (4) and unless permitted by the Treasury, the owner or master of every exporting ship, or in the case of the exporting ship being subject to a charter by demise at the time of its clearance outwards, the charterer or master of that ship, shall by himself or herself or his or her agent deliver a manifest to the proper officer within 14 days after the clearance outwards of the ship.
- (3) In paragraphs (4) and (5) the expression “any terminating day” means such day, if any, which is the first to be specified by the Treasury or the person who has been permitted by it to be subject to paragraph (5), in

⁵ SD 2019/0150.

accordance with respectively the procedures specified in sub-paragraph (a) or (b) —

- (a) a day specified by the Treasury in a notice served on the person permitted by it to be subject to paragraph (5) or deposited at the address given for these purposes in the application described in paragraph (4), being a day occurring at least one month after the day of the service or deposit of the notice; and
 - (b) a day specified by the person permitted by the Treasury to be subject to paragraph (5) in a notice furnished by it and containing such particulars as the Treasury may require, being a day occurring at least one month after the day on which the notice was furnished.
- (4) Where, as a consequence of an application (containing such particulars as the Treasury may require) by the owner of a ship to be used as an exporting ship, or, in the case where such a ship will be subject to a charter by demise at the time of a clearance outwards of it, by the person who will be the charterer at the time, the Treasury permits the owner or the charterer at the time in its discretion to be subject to paragraph (5), paragraph (2) shall not apply in respect of the clearance outwards of the aforementioned ship occurring on or after the day appointed by the Treasury for these purposes and not later than any terminating day.
- (5) In the case of the clearance outwards of an exporting ship which occurs on or after the day appointed by the Treasury for these purposes and not later than any terminating day, the person permitted by the Treasury to be subject to this paragraph, shall by himself or herself or his or her agent deliver a manifest to the proper officer within 7 days, or such longer period as may be permitted by the Treasury after a demand for it is made by the proper officer on him or her within 6 months after the aforementioned clearance outwards.

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 Ship's Report, Importation and Exportation by Sea Regulations 2019 and come into operation on exit day.

These Regulations explain the report and clearance procedures for commercial vessels arriving in, or departing from, the Island.

These Regulations replicate the provisions made under the Aircraft and Ship Regulations (Application) Order 1981⁶ ("the 1981 Order") relating to ships, 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.

⁶ GC 205/81