

Statutory Document No. 2019/0109



Customs and Excise Management Act 1986

CONTROL OF MOVEMENT OF GOODS REGULATIONS 2019

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

The Treasury makes the following Regulations under sections 23 and 180(1) of the Customs and Excise Management Act 1986.

1 Title

These Regulations are the Control of Movement of Goods Regulations 2019.

2 Commencement

These Regulations come into operation on exit day¹.

3 Interpretation

In these Regulations —

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

“**approved place**” —

- (a) in relation to imported goods means a place approved by the Treasury under section 13 or 18 of the Act for facilitating the administration, collection or enforcement of any duty of customs; and
- (b) in relation to goods intended for export means a place appointed under section 166 of the Act for the examination of goods which is approved by the Treasury under section 23 of the Act for the examination of such goods before their movement to a place of exportation;

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

“**the loader**” means the owner of the vehicle in which the goods are to be exported or a person appointed by the owner;

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

“**place of importation**” and “**place of exportation**” shall, where appropriate, include a free zone;

“**removal**” means a movement of goods which is authorised under these Regulations and “**remove**” and “**removed**” shall be construed accordingly;

“**removal document**” means a document to be obtained from or approved by the Treasury made in such form and containing such particulars as the Treasury may direct under section 23(3) of the Act and for the purpose of regulation 14 shall include a copy of the application referred to in regulations 5 and 6 stamped by the proper officer; and

“**the Taxation (Cross-border Trade) Act 2018**” means that Act as it has effect in the Island².

4 Application

- (1) These Regulations shall not apply where any goods are moved under the common transit procedure as defined in paragraph 1(2) of Schedule 1 to the Customs Transit Procedures Regulations 2019³.
- (2) The application of regulations 9 and 11 to goods carried under the provisions of an international convention having effect in the Island shall be without prejudice to any such provisions.

5 Restrictions on the movement of goods

Subject to regulation 8, no imported goods subject to the control of any officer as a result of Part 1 of the Taxation (Cross-border Trade) Act 2018 shall be moved between their place of importation and an approved place unless the movement is authorised by the proper officer upon application made to the officer.

- 6 Subject to regulation 8, no goods intended for export and made available at an appropriate place as required by regulation 41 of the Customs (Export) Regulations 2019⁴ for the purposes of examination shall be moved between any such place and a place of exportation unless the movement is authorised by the proper officer upon application made to the officer.

- 7 Unless the Treasury permits, the applications referred to in regulations 5 and 6 shall be made in an electronic form specified in a public notice given by the Treasury and shall be made —
 - (a) in the case of imported goods, by the importer or the person in charge of the goods; and

² The Taxation (Cross-border Trade) Act 2018 was applied in the Island by SD 2019/0080.

³ SD 2019/0150.

⁴ SD 2019/0156.

- (b) in the case of goods intended for export, by the exporter of the person in charge of the goods.

8 Standing permission to remove

When the Treasury permits during a period specified by it, goods may be moved as contemplated in regulations 5 and 6 without an application to the proper officer; and, unless the proper officer previously gives or refuses his or her authority, it shall be deemed to be given immediately before the movement commences.

9 Requirement for removal document

Before any removal commences the person by whom, or on whose behalf, the goods are being moved shall be in possession of a removal document.

10 Specification of vehicles etc

- (1) The Treasury may, in respect of any class or description of goods, require that vehicles or containers in which goods of a particular class or description are removed shall be of a type specified by it for the removal of such goods.
- (2) Subject to paragraph (3), no person shall remove any goods in respect of which a requirement under paragraph (1) has been imposed unless the vehicle or container in which they are carried conforms to such requirement.
- (3) The proper officer, upon application made to the officer by the person in charge of goods to be removed, may for the purposes of the removal in question relax any requirement imposed under paragraph (1).

11 Specification of routes

Vehicles and containers proceeding under a removal shall be moved by such routes as the Treasury may specify.

12 Security of goods, vehicles and containers

- (1) Before any goods are removed they or the vehicle or container carrying them shall be secured or identified by any such seals, locks or marks as the Treasury may specify.
- (2) Where in the Island, seals, locks or marks are affixed for any customs or excise purpose in order to secure or identify the goods to be removed or the vehicles or containers carrying the goods, they shall be so affixed by the proper officer or by such other person as the Treasury may authorise.

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- (1) Subject to the circumstances specified in paragraph (2), no person shall at any time during a removal –
 - (a) wilfully break, open or remove any seal, lock or mark affixed for any customs or excise purpose on any goods or to a vehicle or container; or
 - (b) load or unload or assist in the loading or unloading of a vehicle or container.
- (2) The circumstances referred to in paragraph (1) are –
 - (a) where authorisation has been given by the proper officer; or
 - (b) in accordance with any general or special permission given by the Treasury; or
 - (c) in an emergency in order to safeguard the goods or to protect life or property.

14 Completion of removals, time limits and accidents

- (1) Unless the Treasury otherwise permits, the person in charge of goods proceeding under a removal shall complete the removal by producing the goods, together with the vehicle or container in which they are carried if such vehicle or container has been secured or identified, and delivering a removal document to the proper officer at the approval place or, in the case of goods intended for export, at the place of exportation.
- (2) The Treasury may allow the removal of goods intended for export to be completed by the person in charge of the goods placing them, together with any container in which they are carried if such container has been secured or identified, under the control of the loader and delivering the removal documents to the loader.

- 15** The person in charge of goods proceeding under a removal shall complete the removal within such period as the Treasury may specify.
- 16** Where, as a result of an accident or other occurrence arising during a removal, a vehicle or container is delayed or diverted from a specified route the person in charge of the goods shall as soon as practicable give sufficient notification of the accident or occurrence as required by the Treasury.

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 Control of Movement of Goods Regulations 2019 and come into operation on exit day.

These Regulations prescribe the procedures to be followed for the movement within the Island of —

- (a) imported goods which are to be cleared at an approved place other than their place of importation or place of landing or to be delivered to a free zone;
- (b) goods in transit through the Island;
- (c) goods for exportation which are made available for customs examination prior to their movement to the port or place of exportation at a place approved for such examination or at a place designated by a customs officer; and
- (d) goods between a free zone and a place approved by the Treasury for the clearance out of charge of such goods or between one free zone and another.

These Regulations replicate the provisions made under the Control of Movement of Goods Regulations (Application) Order 1984⁵ (“the 1984 Order”), which is being revoked under a separate Order. These Regulations also include, in addition to the 1984 Order, minor consequential amendments as a result of the United Kingdom’s withdrawal from the European Union.

⁵ SD 208/84