

Statutory Document No. 2019/0158



*European Union and Trade Act 2019*

## **CUSTOMS AND EXCISE (TRANSIT) (AMENDMENT) REGULATIONS 2019**

*Approved by Tynwald:*

*Coming into Operation: in accordance with regulation 2*

The Council of Ministers makes the following Regulations under section 28 of the European Union and Trade Act 2019.

### **1 Title**

These Regulations are the Customs and Excise (Transit) (Amendment) Regulations 2019.

### **2 Commencement**

These Regulations come into operation on the day after they are approved<sup>1</sup>.

### **3 Amendment of the Customs and Excise (Transit) Regulations 1994**

- (1) The Customs and Excise (Transit) Regulations 1994<sup>2</sup> are amended as follows.
- (2) In regulation 2 —
  - (a) omit the definitions of “Consignment Note CIM” and “TR transfer note”;
  - (b) in the definition of “the Convention” for the words from “entered into” to the end, substitute **done at Interlaken**;
  - (c) after the definition of “the customs and excise Acts”, insert —

**“relevant transit provision” means —**

    - (a) any provision of the Customs Transit Procedures Regulations 2019<sup>3</sup> specified in the first column of the Schedule to these Regulations;

<sup>1</sup> Tynwald procedure - approval required under section 28(1) of the European Union and Trade Act 2019.

<sup>2</sup> SD 212/94, amended by SD 0606/12.

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

- (b) any provision of the Customs (Import Duty) Regulations 2019<sup>4</sup> specified in the second column of the Schedule to these Regulations;
  - (c) any provision of the Convention<sup>5</sup> specified in the third column of the Schedule to these Regulations. **22**;
  - (d) omit the definition of “relevant EU provision”.
- (3) In regulation 3(a) for “EU”, substitute **23** transit **22**.
  - (4) Omit regulation 5.
  - (5) For the Schedule substitute the Schedule set out in the Schedule to these Regulations.

**MADE 8<sup>TH</sup> APRIL 2019**

**W GREENHOW**  
*Chief Secretary*

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<sup>4</sup> SD 2019/0152.

<sup>5</sup> The Convention of 20<sup>th</sup> May 1987 on a common transit procedure.



**SCHEDULE**


[Regulation 3(5)]

**SCHEDULE TO BE SUBSTITUTED FOR THE SCHEDULE TO THE CUSTOMS AND EXCISE (TRANSIT) REGULATIONS 1994****▣ SCHEDULE**

[Regulation 2]

**RELEVANT TRANSIT PROVISIONS**

The Customs Transit Procedures Regulations 2019	The Customs (Import Duty) Regulations 2019	The Convention (Common Transit)	Subject matter of provisions
Paragraphs 2(1) and (4) and 27(1) and (3) of Schedule 1			Copies of transit accompanying document to accompany MRN when the goods are presented at the customs office of transit.
Paragraphs 4(1) and (3) and 29(1) and (4) of Schedule 1		Articles 10 to 13, and the provisions of Chapter 1 of Title 2 and Chapter 2 of Title 3, of Appendix 1	Responsibilities of the holder of the procedure for presentation of goods and required information at customs office of destination and for observance of time limits, identification of measures and customs provisions relating to common transit and provision of guarantee.
Paragraphs 4(4) and 29(3) of Schedule 1			Responsibility of carrier and recipient for presentation of

			goods at customs office of destination and for observance of time limits and identification measures.
Paragraphs 7(1)(a) and 31(1)(a) of Schedule 1			Authorised consignee to notify the Treasury of irregularities or incidents etc.
Paragraph 26 of Schedule 1	Regulation 95(5)		Authorised consignor to comply with applicable formalities and conditions of authorisation.
Paragraph 49 of Schedule 1	Regulation 95(5)		Person authorised to issue T2L or T2LF data for the purposes of the Convention to comply with conditions of authorisation.  .

***EXPLANATORY NOTE***

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

These Regulations amend the Customs and Excise (Transit) Regulations 1994<sup>6</sup> (“the 1994 Regulations”) in order to correct deficiencies following the United Kingdom’s exit from the European Union.

Regulation 3 amends the 1994 Regulations by omitting or replacing a number of European Union law definitions, and substitutes a new Schedule in order to make reference to Manx law rather than European Union law.

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<sup>6</sup> SD 212/94, as amended by SD 0606/12.