

Statutory Document No. 2019/0182



*Taxation (Cross-border Trade) Act 2018*

## **CUSTOMS (RECORDS) 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 30 and 32 of the Taxation (Cross-border Trade) Act 2018, as it has effect on the Island<sup>1</sup>.

### **1 Title**

These Regulations are the Customs (Records) Regulations 2019.

### **2 Commencement**

If approved by Tynwald, these Regulations come into operation on exit day<sup>2</sup>.

### **3 Interpretation**

In these Regulations —

“**Customs obligation**” means any obligation or requirement imposed by or under —

- (a) Part 1 of the Taxation (Cross-border Trade) Act 2018, as it has effect in the Island;
- (b) Customs and Excise Management Act 1986;
- (c) the EU Customs Code except the EUCL; or
- (d) the EUCL insofar as it continues to have effect as provided for by Part 15 of the Customs (Import Duty) Regulations 2019<sup>3</sup>;

“**EUCL**” means the direct EU legislation referred to in paragraph 1(1) of Schedule 7 to the Taxation (Cross-border Trade) Act 2018, as it has effect in the Island;

“**EU Customs Code**” means —

- (a) the UCC;

<sup>1</sup> The Taxation (Cross-border Trade) Act 2018 was applied in the Island by SD 2019/0080.

<sup>2</sup> Tynwald procedure - negative under section 32(6) of the Taxation (Cross-border Trade) Act 2018, as it has effect in the Island.

<sup>3</sup> SD 2019/0152.

- (b) the Commission Delegated Regulation (EU) 2015/2446 of 28 July 2015 supplementing Regulation (EU) No 952/2013 of the European Parliament and of the Council as regards detailed rules concerning provisions of the Union Customs Code; and
- (c) Commission Implementing Regulation (EU) 2015/2447 of 24 November 2015 laying down detailed rules for implementing certain provisions of Regulation (EU) No 952/2013 of the European Parliament and of the Council laying down the Union Customs Code;

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

“**the UCC**” means Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code.

#### **4 Records to be kept and preserved**

- (1) A person who is subject to a Customs obligation, or who carries out an act in pursuance of a Customs obligation, must keep and preserve such records, in such form, and for such period, as specified in a notice published by the Treasury.
- (2) The Treasury must publish a notice specifying –
  - (a) the records to be kept and preserved under paragraph (1);
  - (b) the form in which they are to be kept; and
  - (c) the period for which they must be kept and preserved.
- (3) A notice published under paragraph (2) may make different provisions for different cases.

#### **5 Transitional and saving provision**

- (1) This regulation applies in relation to any person who was, immediately before exit day, subject to an obligation under Article 51 of the UCC to keep documents and information.
- (2) Where this regulation applies, Article 51 of the UCC continues to have effect on and after exit day in relation to a person referred to in paragraph (1) until the expiry of the period for which the documents and information must be kept under that Article.

**MADE 3 APRIL 2019**

**A L CANNAN**  
*Minister for the Treasury*

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

These Regulations are the Customs (Records) Regulations 2019 and come into operation on exit day.

These Regulations make supplementing provision in relation to import duty by and under Part 1 of the Taxation (Cross- border Trade) Act 2018, as it has effect in the Island.

Regulation 4 imposes a duty on a person who is subject to a Customs obligation to keep and preserve records specified in a notice published by the Treasury. The notice must set out the form in which such records are to be kept and the period for which they must be kept and preserved.

Regulation 5 makes transitional and saving provision in relation to an obligation to keep documents and information under EU legislation which ceases to have effect as a result of paragraph 1(1) of Schedule 7 to the Taxation (Cross- border Trade) Act 2018, as it has effect in the Island.

The governments of the Isle of Man and the United Kingdom have a long-standing commitment, the Customs and Excise Agreement 1979 (“the Agreement”), establishing a Customs Union, which allows for the free movement of goods (subject to certain restrictions and prohibitions) between the 2 territories. The Agreement imposes obligations on the Isle of Man Government to keep the laws relating to customs, excise and VAT correspondent to that in the UK.

When the United Kingdom leaves the European Union, and is no longer subject to the EU laws relating to customs, the Island must introduce domestic customs legislation which corresponds with the UK law.