



Isle of Man

Ellan Vannin

AT 3 of 2018

CUSTOMS AND EXCISE ACT 2018



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CUSTOMS AND EXCISE ACT 2018

Signed in Tynwald: 20 February 2018
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AN ACT to provide for the application in the Island of legislation concerned with customs and excise, value added tax and import, export and trade controls; to require the maintenance of records in relation to seizures of cash and enforcement of Part VA of the *Customs and Excise Management Act 1986*; to amend that Act to provide for disclosure of information by the Treasury in further cases; to amend the *Terrorism and Other Crime (Financial Restrictions) Act 2014* in order to allow delegation of Treasury functions in additional cases; and for connected purposes.

BE IT ENACTED by the Queen's Most Excellent Majesty, by and with the advice and consent of the Council and Keys in Tynwald assembled, and by the authority of the same, as follows:—

PART 1 – INTRODUCTORY

1 Short title

The short title of this Act is the Customs and Excise Act 2018.

2 Commencement

- (1) This Act (other than sections 1 and 3 and this section) comes into operation on a day appointed by order of the Treasury.¹
- (2) Different days may be appointed for different provisions and different purposes.
- (3) An order under subsection (1) may make such transitional and saving provisions as the Treasury considers necessary or expedient.

3 Expiry

- (1) This Act expires —
 - (a) on the day after its promulgation if all of its provisions are in operation on its promulgation; or
 - (b) otherwise, on the day after the last provision is brought into operation.
- (2) The expiry does not —
 - (a) affect the continuing operation of the amendments made by this Act; or
 - (b) revive any provision not in operation when the amendments took effect.

PART 2 – AMENDMENTS TO THE CUSTOMS AND EXCISE ACT 1993

4 Further powers to give effect to the Customs and Excise Agreement 1979: section 1 of the Customs and Excise Act 1993 amended

- (1) Section 1 of the *Customs and Excise Act 1993* (application to the Island of certain enactments relating to customs and excise etc.) is amended as follows.
- (2) In subsection (3) —
 - (a) [Inserted paragraph (aa)]
 - (b) [Amended paragraph (b)]
 - (c) [Amended paragraph (db)]
 - (d) [Amended paragraph (g)(v)]
- (3) [Inserted subsection (5)]

5 Power of Treasury to make orders as to Customs and Excise: section 2(b) of the Customs and Excise Act 1993 amended

[Inserted section 2(b)(iii) into the *Customs and Excise Act 1993*]

6 Public documents: section 3 of the Customs and Excise Act 1993 amended

- (1) Section 3 of the *Customs and Excise Act 1993* (public documents) is amended as follows.
- (2) [Substituted subsection (3)]
- (3) [Amended subsection (4)]

PART 3 – AMENDMENT TO THE CUSTOMS AND EXCISE MANAGEMENT ACT 1986

7 Record of cash declarations etc.: section 76J inserted into the Customs and Excise Management Act 1986

[Inserted section 76J into the *Customs and Excise Management Act 1986*]

8 Disclosure of information by customs service: section 174B of the Customs and Excise Management Act 1986 amended

(1) Section 174B of the *Customs and Excise Management Act 1986* (disclosure of information by customs service) is amended as follows.

(2) In subsection (2) —

(a) [Amended paragraph (a)]

(b) [Amended paragraph (b)]

9 Ancillary: section 174D of the Customs and Excise Management Act 1986 amended

(1) Section 174D of the *Customs and Excise Management Act 1986* (matters supplementary to ss 174B and 174C) is amended as follows.

(2) [Inserted definition of “civil penalty” into section 174C]

PART 4 – AMENDMENT TO THE TERRORISM AND OTHER CRIME (FINANCIAL RESTRICTIONS) ACT 2014

10 Delegation: section 63 of the Terrorism and Other Crime (Financial Restrictions) Act 2014 amended

[Amended section 63(1) of the *Terrorism and Other Crime (Financial Restrictions) Act 2014*]

ENDNOTES

Table of Endnote References

¹ ADO – Remainder of Act in operation 01/03/2018 [SD2018/0075].