

Statutory Document No. 2019/0182



Taxation (Cross-border Trade) Act 2018, as it has effect on the Island

CUSTOMS (RECORDS) REGULATIONS 2019¹

Approved by Tynwald:

21 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 Island¹.

1 Title

These Regulations are the Customs (Records) Regulations 2019.

2 Commencement

If approved by Tynwald, these Regulations come into operation on exit day².

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 2019³;

“**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 —

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

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

³ SD 2019/0152.

- (a) the UCC;
- (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



ENDNOTES

Table of Endnote References

¹ The format of this legislation has been changed as provided for under section 75 of, and paragraph 2 of Schedule 1 to, the Legislation Act 2015. The changes have been approved by the Attorney General after consultation with the Clerk of Tynwald as required by section 76 of the Legislation Act 2015.