



CUSTOMS (BULK CUSTOMS DECLARATIONS AND MISCELLANEOUS AMENDMENTS) REGULATIONS 2021

Index

Regulation	Page
PART 1	3
INTRODUCTION	3
1 Title	3
2 Commencement	3
PART 2	4
CUSTOMS BULK DECLARATIONS	4
3 Interpretation.....	4
4 Authorisation requirement.....	4
5 Eligibility for authorisation	4
6 The bulk Customs declaration process.....	5
PART 3	6
MISCELLANEOUS AMENDMENTS	6
7 Amendment of the Customs Transit Procedures Regulations 2019	6
8 Amendment of the Customs (Special Procedures and Outward Processing) Regulations 2019.....	15
9 Amendment of the Customs (Export) Regulations 2020.....	24
ENDNOTES	29
TABLE OF ENDNOTE REFERENCES	29

Statutory Document No. 2021/0041



Taxation (Cross-border Trade) Act 2018

CUSTOMS (BULK CUSTOMS DECLARATIONS AND MISCELLANEOUS AMENDMENTS) REGULATIONS 2021¹

Laid before Tynwald: 16 March 2021
Coming into Operation: IP completion day

The Treasury makes the following Regulations under sections 31(6) and (7), 32(6) and (8), 33(8), 34(3), (5) and (6), 35, and 36(8) and (9) of, and paragraphs 1(7), 3(1), 5, 6(1), 9(1) and 19(2) of Schedule 1, paragraphs 1, 2, 5 to 7, 10, 12, 14, 15, 16 and 19(2) of Schedule 2, paragraphs 3 and 5 of Schedule 6 and paragraph 1 of Schedule 7 to, the Taxation (Cross-border Trade) Act 2018, as it has effect in the Island¹.

PART 1

INTRODUCTION

1 Title

These Regulations are the Customs (Bulk Customs Declarations and Miscellaneous Amendments) Regulations 2021.

2 Commencement

- (1) These Regulations come into operation when they are made².
- (2) However, when they are made, they shall be deemed to have come into operation on IP completion day^{3,4}.

¹ The Taxation (Cross-border Trade) Act 2018 was applied to 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 "IP completion day" has the meaning given in the European Union and Trade Act 2019.

⁴ Regulation 32(6A) of the Taxation (Cross-border Trade) Act 2018, as it has effect in the Island, provides that Regulations made under Part 1 of that Act may be made retrospective and be deemed to have come into operation from a date not earlier than the date when the legislation corresponding to the Regulations came into effect in the United Kingdom. In this case the date is IP completion day.

PART 2

CUSTOMS BULK DECLARATIONS

3 Interpretation

In this Part —

“the Act” means the Taxation (Cross-border Trade) Act 2018, as it has effect in the Island⁵;

“authorised declarant” has the meaning given by regulation 4(1);

“bulk Customs declaration process” has the meaning given by regulation 6(1);

“Customs obligation” has the meaning given by regulation 3 of the import duty regulations;

“import duty regulations” means the Customs (Import Duty) Regulations 2019⁶;

“officer” has the meaning given in section 184(1) of the Customs and Excise Management Act 1986;

“postal packet” means a letter, parcel, packet or other article transmissible by post;

“UK Reliefs document” has the same meaning given in the Customs (Relief from a Liability to Import Duty) Regulations 2021⁷;

“UP Convention” means the Universal Postal Convention, as most recently done at Istanbul on 6 October 2016 and in Addis Ababa on 7 September 2018, and any regulations made under it.

4 Authorisation requirement

(1) A person (an “authorised declarant”) may use the bulk Customs declaration process if authorised to do so by the Treasury in accordance with these Regulations.

(2) Use of the bulk Customs declaration process is to be treated for the purposes of Part 9 of the import duty regulations as a matter requiring approval under those Regulations.

5 Eligibility for authorisation

(1) The following criteria must be met before an authorisation is granted to a person to use the bulk Customs declaration process —

(a) an officer must be of the opinion that it is possible to exercise control of any goods declared under the bulk Customs declaration

⁵ The Taxation (Cross-border Trade) Act 2018 was applied to the Island by SD 2019/0080.

⁶ SD 2019/0152, as amended.

⁷ SD 2021/0042.

- process without the effects being disproportionate to the benefit of the person of using the process; and
- (b) an officer must be satisfied that the person will exercise proper conduct of the operations necessary to comply with the requirements of the bulk Customs declaration process.
- (2) For the purposes of considering whether the person will exercise proper conduct of the operations necessary to comply with the requirements of the bulk Customs declaration process, the matters that an officer may take into account include (for example) –
- (a) whether the person, or any directors or senior employees of the person, has been involved in a breach of an obligation relating to tax or of a Customs obligation, which in the opinion of an officer is –
 - (i) a serious breach having regard to the circumstances and nature of any breach and the number of any breaches; and
 - (ii) relevant to the suitability of the person to use the bulk Customs declaration process;
 - (b) whether the person, or any directors or senior employees of the person, has any criminal conviction which in the opinion of the officer is –
 - (i) serious having regard to the type of conviction; and
 - (ii) relevant to the suitability of the person to use the bulk Customs declaration process;
 - (c) whether the person maintains a logistical system and records that identify sufficiently the movement of, and transactions in, chargeable goods and domestic goods and facilitate compliance with Customs obligations;
 - (d) whether –
 - (i) the person meets any professional standards of competence specified in a notice published by the Treasury under regulation 99(2) of the import duty regulations; or
 - (ii) in the opinion of an officer the person’s practical experience makes that person suitable to be an authorised declarant.
- (3) The bulk Customs declaration process must be used in compliance with any conditions contained in the authorisation.

6 The bulk Customs declaration process

- (1) The “bulk Customs declaration process” is the process in relation to Customs declarations provided by this regulation such that the requirements made by or under Part 1 of the Act in relation to a Customs declaration which would otherwise apply are disapplied or simplified.

- (2) Subject to paragraph (4), an authorised declarant may use a single Customs declaration (“bulk Customs declaration”) to declare for the free-circulation procedure⁸ goods contained within 2 or more postal packets where —
- (a) each postal packet is sent from a country or territory outside of the Island and the United Kingdom to a recipient in the Island;
 - (b) at the time of import, full relief from import duty is available for all the goods contained in each postal packet by virtue of the case described in section 5 of the UK Reliefs document (consignments containing goods of negligible value);
 - (c) the number of postal packets declared does not exceed such number as may be specified in a notice published by the Treasury; and
 - (d) the postal packets are imported in such manner as may be specified in a notice published by the Treasury.
- (3) The Treasury must publish a notice under paragraph (1)(c) or (d).
- (4) A bulk Customs declaration may not be used to declared goods where the goods are —
- (a) subject to excise duty;
 - (b) moved in accordance with the UP Convention;
 - (c) subject to a transit procedure⁹ at the time the bulk Customs declaration is made;
 - (d) the subject of a restriction on import imposed under an enactment; or
 - (e) of a description specified in a notice published by the Treasury.
- (5) For the purpose of this regulation “excise duty” has the meaning give in section 49 of the Act.

PART 3

MISCELLANEOUS AMENDMENTS

7 **Amendment of the Customs Transit Procedures Regulations 2019**

- (1) The Customs Transit Procedures Regulations 2019¹⁰ are amended as follows.
- (2) For regulation 6 (Island transit procedure), substitute —

⁸ “free-circulation procedure” has the meaning given by section 3(2) of the Act.

⁹ “transit procedure” has the meaning given by paragraph 5 of Schedule 2 to the Act.

¹⁰ SD 2019/0150, as amended by SD 2019/0399.

6 Island transit procedure

- (1) Schedule 3 has effect and makes provision for an Island transit procedure.
- (2) Where Part 4 of Schedule 3 applies, that Schedule has effect for the purpose of the Island giving effect to —
 - (a) the Customs Convention on the “A.T.A. Carnet” for the temporary admission of goods done at Brussels on 6 December 1961¹¹; and
 - (b) the Convention on Temporary Admission done at Istanbul on 26 June 1990¹².
- (3) Part 4 of Schedule 3 must be interpreted and applied consistently with, and so as to give proper effect to, those Conventions in relation to goods declared for an Island transit procedure.
- (3) After regulation 7 (North Atlantic Treaty procedure), insert —

8 Postal transit procedure

- (1) Schedule 5 has effect and makes provision for a postal transit procedure in relation to goods moving to, from or within the Island in accordance with the Universal Postal Convention, as most recently done at Istanbul on 6 October 2016 and in Addis Ababa on 7 September 2018, and any regulations made under it.
- (2) That Schedule must be interpreted and applied consistently with, and so as to give proper effect to, that Convention in relation to goods moving to, from or within the Island subject to the postal transit procedure.
- (4) In Schedule 1 (the common transit procedure) —
 - (a) in paragraph 2 (presentation of goods moved subject to the common transit procedure to the customs office of transit) —
 - (i) before paragraph (1), insert —

(A1) Where the intended point of entry into the Island of the goods in sub-paragraph (1) is at a location specified in a public notice published by the Treasury, the MRN of the declaration of the goods (see sub-paragraph (3)) and one of the numbers specified in sub-paragraph (A5) must be provided, before the goods are brought into the Island, to a person listed in the notice, in the form and manner specified in the notice.

¹¹ http://www.wcoomd.org/-/media/wco/public/global/pdf/about-us/legal-instruments/conventions-and-agreements/ata/pf_ata_conv_text.pdf?la=en

¹² http://www.wcoomd.org/-/media/wco/public/global/pdf/about-us/legal-instruments/conventions-and-agreements/istanbul/istanbul_legal_text_eng.pdf?la=en

- (A2) The Treasury must state in the notice the date on which a listing is made and the date it has effect.
- (A3) The Treasury may vary or cancel any listing.
- (A4) A notice must further —
 - (a) identify a location which is listed, including by reference to a postcode or a delineation on a map or plan; and
 - (b) be published as soon as practicable after it is made.
- (A5) The specified numbers are —
 - (a) the vehicle registration number of any vehicle in which the goods are carried;
 - (b) the vehicle registration number of any trailer in which the goods are carried; or
 - (c) the container identification number of any container in which the goods are carried. **22**; and
 - (ii) in sub-paragraph (10), for “the United Kingdom”, substitute **23**Great Britain **22**;
- (b) in paragraph 5(4), at the end, insert **24**if the customs office of departure does not already have these particulars **22**;
- (c) in paragraph 11 (sending the control results) —
 - (i) in sub-paragraph (1), at the end, insert **25**if the customs office of departure does not already have these particulars **22**; and
 - (ii) in sub-paragraph (2), at the end, insert **26**if the customs office of departure does not already have these particulars **22**;
- (d) in paragraph 18(4) (formalities in the Island), for the second sentence, substitute —
 - 27**Such authorisation must only be granted to an applicant who is authorised either —
 - (a) in accordance with Part 10 of the import duty regulations to provide a comprehensive guarantee, or to use a guarantee waiver if approved by the Treasury under paragraph 52(10); or
 - (b) by customs authorities of another common transit state to provide a comprehensive guarantee or to use a guarantee waiver provided that —
 - (i) the authorisation has been issued in accordance with Article 55(1)(a) of Appendix 1 to the Convention and has not been annulled or revoked and is not suspended; and

- (ii) the general conditions for authorisation at Article 57(1) of Appendix 1 to the Convention were satisfied at the time the authorisation was granted. **22**;
- (e) in paragraph 19, before sub-paragraph (1), insert —
 - 23**(A1) The presentation of the goods at the customs office of departure must take place during the official opening hours of the office. However the Treasury may, at the request of the person concerned, allow the presentation to take place outside the official opening hours or at any other place. **22**;
- (f) in paragraph 27 (presentation of goods moved subject to the common transit procedure to the customs office of transit) —
 - (i) before sub-paragraph (1), insert —
 - 23**(A1) Where the intended point of re-entry into the Island of the goods is at a location specified in a public notice published by the Treasury, the MRN of the declaration of the goods (see sub-paragraph (3)) and one of the numbers specified in sub-paragraph (A5) must be provided, before the goods are brought into the Island, to a person listed in the notice, in the form and manner specified in the notice.
 - (A2) The Treasury must state in the notice the date on which a listing is made and the date it has effect.
 - (A3) The Treasury may vary or cancel any listing.
 - (A4) A notice must further —
 - (a) identify a location which is listed, including by reference to a postcode or a delineation on a map or plan; and
 - (b) be published as soon as practicable after it is made.
 - (A5) The specified numbers are —
 - (a) the vehicle registration number of any vehicle in which the goods are carried;
 - (b) the vehicle registration number of any trailer in which the goods are carried; or
 - (c) the container identification number of any container in which the goods are carried. **22**; and
 - (ii) in sub-paragraph (7), for “the United Kingdom”, substitute **23** Great Britain **22**;
- (g) in paragraph 29 (end of the common transit procedure (1)) —
 - (i) after sub-paragraph (1), insert —
 - 23**(1A) A comprehensive guarantee or guarantee waiver authorised by customs authorities of another common transit state will apply for the purposes of the provision of a guarantee at sub-paragraph (1)(c), provided that —

- (a) the authorisation has been issued in accordance with Article 55(1)(a) of Appendix 1 to the Convention and has not been annulled or revoked and is not suspended;
 - (b) the general conditions for authorisation at Article 57(1) of Appendix 1 to the Convention were satisfied at the time the authorisation was granted; and
 - (c) the comprehensive guarantee or guarantee waiver satisfies the requirements of, and is used by the holder of the common transit procedure in accordance with, Chapter II of Title III of Appendix 1 to the Convention.
- (1B) Sub-paragraphs (1A) to (1G) supplement guarantees for the purposes of each common transit procedure.
- (1C) Where the common transit procedure has not been discharged, the Treasury must, within 9 months from the time limit prescribed under paragraph 20(1) for presentation of the goods at the customs office of destination, notify the guarantor that the common transit procedure has not been discharged.
- (1D) Where the common transit procedure has not been discharged and the customs debt is incurred in the Island, the Treasury must, within 3 years from the date of acceptance of the declaration for the common transit procedure, notify the guarantor that the guarantor is or might be required to pay the customs debt for which the guarantor is liable in respect of the common transit procedure in question.
- (1E) The guarantor is released from the obligations of the guarantee if either notification provided for in sub-paragraph (1C) or (1D) has not been issued to the guarantor before the expiry of the time limit.
- (1F) Where either notification has been issued, the guarantor must be informed by the Treasury of the recovery of the customs debt or the discharge of the common transit procedure.
- (1G) No guarantee is required in any of the following situations –
- (a) goods carried by air in accordance with the authorisation in paragraph 18(5);
 - (b) goods carried by a fixed transport installation as mentioned in paragraph 16(2);
 - (c) goods carried by air under Part 3. **22**; and
 - (ii) in sub-paragraph (2), for “import duty, export duty”, substitute **23** any duty of customs **22**;
- (h) in paragraph 30(3), at the end of the second sentence, insert **24** unless the customs office of destination already has such notification **22**;

- (i) in paragraph 35(1)(b) (alternative proof of ending the common transit procedure), for “the Island, the United Kingdom, the Channel Islands or the SBA”, substitute **“the common transit area (and here the “common transit are” is the area comprising the common transit states)**; and
- (j) in paragraph 52 (guarantees: supplementary rules for the common transit procedure) —
 - (i) in sub-paragraph (4), for “Only”, substitute **“Except in cases covered by paragraph 18(4)(b) or paragraph 29(1A), only**; and
 - (ii) omit sub-paragraphs (5) to (9).
- (5) In Schedule 3 (Island transit procedure) —
 - (a) in paragraph 2, for “the United Kingdom”, substitute **“Great Britain**;
 - (b) in paragraph 3 (general) —
 - (i) in sub-paragraph (a), after “procedure”, insert **“excluding any reference to authorisation issued other than under the Act**; and
 - (ii) for sub-paragraph (e), substitute —
 - “(e) the holder of the Island transit procedure is —**
 - (i) the person who declares the goods in question for that procedure;
 - (ii) the person on whose behalf the declaration is made; or
 - (iii) the holder of the carnet where a declaration is made in accordance with regulation 23(4A) (Customs declarations made in paper form) of the import duty regulations.
 - (c) in paragraph 4(b) (general), for “.”, substitute **“;”**;
 - (d) after paragraph 4(b) (general), insert —
 - “(c) “the ATA Convention” means the Customs Convention on the “A.T.A. Carnet” for the temporary admission of goods done at Brussels on 6 December 1961;**
 - “(d) “the Istanbul Convention” means the Convention on Temporary Admission done at Istanbul on 26 June 1990;**
 - “(e) a “carnet” is a document so described in —**
 - (i) the ATA Convention; and
 - (ii) the Istanbul Convention,
 where the form of the carnet corresponds to that provided by the version of the relevant convention which is current at the time the declaration is made.

- (e) in paragraph 5 (general), for “the United Kingdom”, wherever occurring, substitute **63** Great Britain **62**;
- (f) in paragraph 6 (formalities for the Island transit procedure) —
 - (i) in sub-paragraph (1), for “52(9)(a)”, substitute **63**29(1G)(a)**62**;
 - (ii) in sub-paragraph (2) —
 - (A) omit “(but not the guarantee)”; and
 - (B) for “the United Kingdom”, in both places, substitute **63** Great Britain **62**;
 - (iii) in sub-paragraph (3), for “the United Kingdom”, substitute **63** Great Britain **62**;
 - (iv) for sub-paragraph (5), substitute —
 - 63**(5) Subject to sub-paragraph (5A), the goods covered by the declaration must be presented to the Treasury at the customs office of departure.
 - (5A) Sub-paragraph (5) does not apply where —
 - (a) the declarant is an authorised consignor; and
 - (b) the declaration is not made by means of a carnet under regulation 23(4A) (Customs declarations made in paper form) of the import duty regulations. **62**;
 - (v) in sub-paragraph (7), for “Provision”, substitute **63** Subject to sub-paragraph (7A), provision **62**;
 - (vi) after sub-paragraph (7), insert —
 - 63**(7A) Sub-paragraph (7) does not apply where the declaration is not made by means of a carnet under regulation 23(4A) (Customs declarations made in paper form) of the import duty regulations. **62**; and
 - (vii) in sub-paragraph (8), for “the United Kingdom”, substitute **63** Great Britain **62**;
- (g) in paragraph 10, for “the United Kingdom”, wherever occurring, substitute **63** Great Britain **62**;
- (h) in paragraph 11(6) (end of the Island transit procedure), for “the United Kingdom”, wherever occurring, substitute **63** Great Britain **62**;
- (i) in paragraph 16(1) (general provision), after “the Act”, insert **63** or removal from the Island to Northern Ireland **62**;
- (j) after Part 3 (general provision for the purposes of this Schedule), insert —

PART 4

MODIFICATION WHERE DECLARATION MADE BY CARNET

17 Application of Part 4

- (1) This Part applies where a Customs declaration for the Island transit procedure is made by means of a carnet under regulation 23(4A) (Customs declarations made in paper form) of the import duty regulations.
- (2) Where this Part applies, paragraphs 7 to 16 do not apply.
- (3) For the purposes of this Part —
 - (a) a transit operation ends —
 - (i) on the completion of the certificate of discharge contained in the carnet by the relevant Customs authority at the customs office of destination; or
 - (ii) when the goods are exported from the Island or the United Kingdom or removed from the Island to Northern Ireland;
 - (b) “Customs obligation” has the meaning in regulation 3 of the import duty regulations.

18 Requirements of the Island transit procedure - carnets

- (1) The holder of the procedure and any representative named in the carnet must comply with —
 - (a) the conditions set out in the carnet; and
 - (b) any Customs obligation imposed in relation to the goods.
- (2) Where it is a condition of the carnet that the transit operation ends within a certain time-limit and the transit operation ends after the expiry of that time-limit, the condition is deemed to be met where the holder of the procedure or the representative named in the carnet proves to the satisfaction of the Treasury that the delay is not attributable to the holder of the representative.
- (3) The carnet must be valid during the period from when the goods are declared to the Island transit procedure until the transit operation ends.
- (4) If a transit operation ends under paragraph 17(3)(a)(i) the goods must be, without delay —
 - (a) exported or removed from the Island to Northern Ireland; or
 - (b) declared for another Customs procedure.

19 Discharge of the Island transit procedure - carnets

The Island transit procedure is discharged when the goods are exported from the Island or the United Kingdom or removed from the Island to Northern Ireland where the procedure has not already been discharged under paragraph 18(2) of Schedule 2 to the Act. **22**.

(6) After Schedule 4 (procedure for NATO forces), insert —

23 SCHEDULE 5

[Regulation 8]

THE POSTAL TRANSIT PROCEDURE**1 General**

(1) In this Schedule —

“public notice” refers to one that may be published for the purposes in question by the Treasury having regard to those purposes, and in such manner as it considers appropriate for those purposes;

“universal service provider” means either —

- (a) a “designated operator” within the meaning given in the Constitution of the Universal Postal Union done at Vienna on 10 July 1964, as amended by the Additional Protocols, but limited to the circumstances where those designated operators are acting —
 - (i) within the member country that designated them as such; and
 - (ii) in accordance with the UP Convention; or
- (b) an operator so designated by the Treasury in a public notice;

“UP Convention” means the Universal Postal Convention, as most recently done at Istanbul on 6 October 2016 and in Addis Ababa on 7 September 2018, and any Regulations made under it.

- (2) A public notice in sub-paragraph (1) may be amended, revoked or replaced by a further public notice.
- (3) Stipulations in the public notice have effect as if made in these Regulations.

2 Deemed declaration of chargeable goods

- (1) Chargeable goods that are submitted to a universal service provider are deemed to be declared for a transit procedure (“the postal transit procedure”) if —
 - (a) the goods are presented to Customs on import; and

- (b) the conditions in sub-paragraph (2) are fulfilled.
- (2) The conditions are —
 - (a) the goods are addressed to a recipient outside the Island; and
 - (b) the goods will merely pass through the Island before arriving at their ultimate destination outside the Island.

3 Requirements of the postal transit procedure

Where goods are deemed to be declared for the postal transit procedure under paragraph 2, the following requirements apply the goods must —

- (a) only pass through the Island before arriving at their ultimate destination outside the Island;
- (b) be transported by or on behalf of a universal service provider;
- (c) be transported in compliance with any relevant conditions imposed by the UP Convention; and
- (d) be transported in compliance with any conditions imposed by a public notice.

4 Discharge of the postal transit procedure

The postal transit procedure is discharged when the goods leave the Island where the procedure has not already been discharged under paragraph 18(2) of Schedule 2 to the Act. ²².

8 Amendment of the Customs (Special Procedures and Outward Processing) Regulations 2019

- (1) The Customs (Special Procedures and Outward Processing) Regulations 2019¹³ are amended as follows.
- (2) In regulation 3 (interpretation) —
 - (a) for the definition of “Customs obligation”, substitute —
 - ²³“**Customs obligation**” has the same meaning as in regulation 3 of the import duty regulations; ²²; and
 - (b) in the definition of “the temporary admission document”, for “published on 27 November 2018”, substitute ²⁴version 3.0, published on 17 December 2020 ²⁵.
- (3) In regulation 5 (treatment of a declaration as an application for authorisation) —
 - (a) in paragraph (1)(a) —

¹³ SD 2019/0154.

- (i) omit “either”;
- (ii) for sub-paragraphs (i) and (ii), substitute —
 - ☐(i) subject to paragraph (ii), where there is any liability, or potential liability, to pay import duty, in respect of the goods —
 - (A) that person gives a single guarantee in accordance with Part 10 of the import duty regulations; or
 - (B) there is no requirement for a person to give a guarantee by virtue of regulation 107 of the import duty regulations; or
 - (ii) where there is any liability, or potential liability, to pay both import duty and excise duty in respect of goods, and the goods are declared for a temporary admission procedure or inward processing procedure —
 - (A) that person gives a single guarantee in accordance with Part 10 of the import duty regulations as modified by paragraph (3); or
 - (B) there is no requirement for a person to give a guarantee by virtue of regulation 107 of the import duty regulations as modified by paragraph (3); and ☐;
- (b) in paragraph (1)(b)(iii)(bb), for “regulation 14”, substitute ☐regulation 15 ☐;
- (c) omit paragraph (2)(c)(i);
- (d) after paragraph (2), insert —
 - ☐(3) For the purposes of paragraph (1)(a)(ii) —
 - (a) Part 10 of the import duty regulations is modified as follows —
 - (i) other than in regulation 103(2), for “import duty”, wherever it appears, regard as substitute ☐import duty and excise duty ☐;
 - (ii) in regulation 101(1)(a), for “discharge of the liability”, regard as substituted ☐discharge of the liability to pay import duty ☐;
 - (iii) after regulation 106(1)(b), regard as inserted —
 - ☐(ba) where the goods have been placed under a duty suspension arrangement and —
 - (i) all the liability to import duty to which the guarantee relates and, where regulation 101(2) (guarantee in

- relation to charges) applies, any charges in relation to that liability have been paid in full; or
 - (ii) the potential liability to import duty to which the guarantee relates has been extinguished on the discharge of a special Customs procedure;¹⁴
 - (iv) in regulation 106(1)(c) —
 - (A) in paragraphs (i) and (ii), for “the duty”, regard as substituted ¹⁴the import duty¹⁴;
 - (B) in paragraph (ii), at the end, regard as omitted “and”; and
 - (C) in paragraph (iii), at the end, for “or”, regard as substituted ¹⁴and¹⁴; and
 - (D) after paragraph (iii), regard as inserted —
 - ¹⁴(iv) the part of the specified amount which is equivalent to the amount of the liability, or potential liability, to excise duty is paid in full or the goods to which that part relates have been placed in a duty suspension arrangement; or¹⁴;
 - (b) a reference to a “guarantee” in the import duty regulations, wherever it occurs, should be construed in accordance with the modifications made by sub-paragraph (a).
- (4) In this regulation —
 - “duty suspension arrangement” has the meaning given in regulation 3(1) of the Excise Goods (Holding, Movement and Duty Point) Regulations 2010¹⁴;
 - “excise duty” has the meaning given by section 49 of the Act.¹⁴
- (4) In regulation 7(4)(a)(ii) (cases where a declaration is not to be treated as an application for authorisation), for “regulation 29”, substitute ¹⁴regulation 29, 30 or 30C¹⁴.
- (5) In regulation 8 (cases where a declaration is not to be treated as an application for authorisation or for amendment) —
 - (a) in paragraph (2) —
 - (i) for sub-paragraph (a)(ii), substitute —
 - ¹⁴(ii) the transitional EIDR simplified Customs declaration process within the meaning given in regulation 32A(1) of the import duty regulations;¹⁴
 - (ii) in sub-paragraph (c),omit “or”;
 - (iii) in sub-paragraph (d),omit “or”; and
 - (iv) omit sub-paragraph (e); and

¹⁴ SD 198/10.

- (b) after paragraph (2), insert —
- 33(3) The Treasury may publish a notice specifying other circumstances in which paragraph (2) is to apply. 32.
- (6) In regulation 9 (determination of a declaration treated as an application for amendment of an authorisation) —
- (a) in paragraph (1), omit “or by regulation 6 as an application for amendment of an authorisation,”; and
- (b) for paragraph (3), substitute —
- 33(3) An authorisation treated by paragraph (2) as granted only authorises the making of that declaration. 32.
- (7) After regulation 9 (determination of a declaration treated as an application for amendment of an authorisation), insert —

33 9A Determination of a declaration treated as an application for amendment

- (1) Where a declaration is to be treated by regulation 6 as an application for amendment of an authorisation, the application is to be determined in accordance with this regulation.
- (2) Where the conditions in regulation 32(1) are met, acceptance of the declaration for the free-circulation procedure is to be treated as a grant of the application for amendment.
- (3) An authorisation amended under paragraph (2) only authorises the use of the standard exchange system in relation to the import of the goods declared for the free-circulation procedure in that declaration.
- (4) An authorisation amended under paragraph (2) is subject to such other conditions as may be specified in a notice published by the Treasury, which may make different provision for different cases.
- (5) If the declaration for the free-circulation procedure is not accepted the application is to be treated as refused. 32.
- (8) In regulation 10(1) (eligibility for authorisation or approval), in subparagraph (a), after “Island”, insert 33 or the United Kingdom 32.
- (9) In regulation 12 (retrospective authorisation) —
- (a) in paragraph (3)(a) —
- (i) for paragraph (ii), substitute —
- 33(ii) the application is not made for the purposes of —
- (A) avoiding, or enabling any other person to avoid, any Customs obligation;
- (B) preventing a liability to import duty or charges being incurred by any person; or

- (C) preventing the application of any non-tariff trade policy measure or agricultural policy measure,
that would have applied had the application been made before the time from which the authorisation is to have effect;²²; and
 - (ii) omit paragraph (iii); and
 - (b) for paragraphs (4) to (7), substitute —
 - ²³(4) Subject to paragraph (6), where the application is for renewal of an authorisation for the same kind of goods and operation the approval notification may provide that the authorisation has effect from the date on which the authorisation for which renewal is sought expired.
 - (5) Subject to paragraph (6), where the application is not for a renewal of an authorisation for the same kind of goods and operation —
 - (a) if the application for authorisation does not relate to sensitive goods, the approval notification may provide that the authorisation has effect from a date within the period of one year before the date on which the application for authorisation is received by the Treasury;
 - (b) if the application for authorisation relates to sensitive goods, the approval notification may provide that the authorisation has effect from a date up to 3 months before the date on which the application was received by the Treasury,
where in the opinion of an officer, there are exceptional circumstances justifying that earlier date.
 - (6) In all cases, the approval notification must not provide that the authorisation has effect from a date earlier than IP completion day.²².
- (10) In regulation 17(6)(b) (approval to operate a customs warehouse), after “goods”, insert ²⁴declared for a storage procedure²².
- (11) In regulation 19(6) (removal of goods from a customs warehouse) —
 - (a) in sub-paragraph (b), omit “or”;
 - (b) for sub-paragraph (c), substitute —
 - ²⁵(c) the warehouse and a customs office at which a declaration for the purposes of discharging the storage procedure may be accepted; or
 - (d) the warehouse and a location in Northern Ireland.²².
- (12) In regulation 23 (authorisation to declared goods for an inward processing procedure) —

- (a) in paragraph (1)(a), for “the type of goods”, substitute **“the goods, or type of goods”**;
 - (b) in paragraph (2) –
 - (i) in sub-paragraph (a) –
 - (A) for “intended goods”, substitute **“intended imported goods”**; and
 - (B) for “United Kingdom”, substitute **“Great Britain”**; and
 - (ii) in sub-paragraph (d), after “exported”, insert **“or removed to Northern Ireland”**;
 - (c) in paragraph (3), at the end, insert **“or, in the case of a removal from the Island to Northern Ireland, the date the goods left the Island in the course of their removal to Northern Ireland”**;
 - (d) in paragraph (4), at the end, insert **“or, in the case of a removal from the Island to Northern Ireland, the amended authorisation must not permit that period to be longer than 12 months beginning with the date the goods left the Island in the course of their removal to Northern Ireland”**;
 - (e) in paragraph (5)(b), after “exported”, insert **“or removed to Northern Ireland”**; and
 - (f) omit paragraph (7).
- (13) In regulation 24(1)(b) (authorisation to declared goods for an inward processing procedure - conditions and requirements), in the words before paragraph (i), for “is satisfied, on the basis of an examination of the available evidence, that the essential interests of producers of goods in the Island or United Kingdom would not be”, substitute **“has not notified the authorised person that the officer is of the opinion, on the basis of an examination of the available evidence, that the essential interests of producers of goods in the Island or the United Kingdom would be”**.
- (14) In regulation 25(3)(a) (liability to import duty where there is a change in the goods), at the end, insert **“or removed to Northern Ireland”**.
- (15) In regulation 28 (temporary export of goods released to an inward processing procedure) –
- (a) in paragraph (1), after “applicable export provision”, insert **“or removed to Northern Ireland”**;
 - (b) in paragraph (2)(a) –
 - (i) for “exposed”, substitute **“exported or removed to Northern Ireland”**; and
 - (ii) for “United Kingdom”, substitute **“Great Britain”**; and
 - (c) in paragraph (4), for “United Kingdom”, in both places, substitute **“Great Britain”**.

- (16) In regulation 30 (authorisation to declared goods for an outward processing procedure) –
- (a) for paragraph (1), substitute –
- (1)** An approval notification issued in relation to an authorisation to declared goods for an outward processing procedure must specify –
- (a) the goods, or the type of goods, to which the authorisation applies; and
- (b) the processing to which the goods are to be subject. **(2)**;
- (b) in paragraph (2)(b), in the words before paragraph (i), for “is satisfied, on the basis of an examination of the available evidence, that the essential interests of producers of goods in the Island or United Kingdom would not be”, substitute **(3)** has not notified the authorised person that the officer is of the opinion, on the basis of an examination of the available evidence, that the essential interests of producers of goods in the Island or the United Kingdom would be **(2)**; and
- (c) in paragraph (6) –
- (i) in sub-paragraph (a), for “to be used in a process”, substitute **(4)** to be processed outside the Island and the United Kingdom **(2)**;
- (ii) in sub-paragraph (c), for “process”, substitute **(5)** processing **(2)**; and
- (iii) in sub-paragraph (d), omit “processed”.
- (17) In regulation 32 (standard exchange system) –
- (a) in paragraph (1)(b), omit paragraph (i);
- (b) in paragraph (3), for “paragraph (1)(c)”, substitute **(6)** paragraph (1)(d) **(2)**; and
- (c) omit paragraph (7)(d).
- (18) In regulation 35(2) (authorised uses), for ““ Authorised use: Eligible goods and authorised uses” published on 27 November 2018”, substitute **(7)** “Authorised use: Eligible Goods and Authorised Uses (version 2.0)” dated 7 December 2020 **(2)**.
- (19) In regulation 36(3)(a) (authorisation to declared goods for an authorised use procedure), for “the United Kingdom”, substitute **(8)** Great Britain **(2)**.
- (20) In regulation 39(2)(b) (application for authorisation to declare goods for a temporary admission procedure), for “regulation 29”, substitute **(9)** regulation 29, 30, 30A or 30B **(2)**.
- (21) In regulation 40(1) (eligibility - temporary admission procedure) –
- (a) in sub-paragraph (a), after “Island”, insert **(10)** and the United Kingdom **(2)**; and

- (b) in sub-paragraph (b), after “Island”, insert **or the United Kingdom**.
- (22) In regulation 41 (authorisation to declare goods for a temporary admission procedure) —
- (a) in paragraph (1) —
- (i) for sub-paragraph (a), substitute —
- (a)** the goods, or the type of goods, to which the authorisation applies; **and**
- (ii) in sub-paragraph (b), at the end, insert **or are removed to Northern Ireland**;
- (b) in paragraph (2), for “and (4)”, substitute **, (4), (4A) and (4B)**;
- (c) in paragraph (4), after “An extension”, insert **under paragraph (3)**; **and**
- (d) after paragraph (4), insert —
- (4A)** This paragraph applies to goods that fall within the scope of an international agreement, and that agreement applies to the Isle of Man, the effect of which is that the period during which the goods may be used before they are exported from the Island is longer than 24 months.
- (4B)** Where paragraph (4A) applies the period referred to in paragraph (2) may be longer than 24 months, but must not be longer than the period specified in the international agreement. **.**
- (23) In regulation 42 (requirements relating to a temporary admission procedure) —
- (a) in paragraph (1)(c), omit “identified in the declaration of the goods for the procedure”;
- (b) in paragraph (2), in sub-paragraphs (a) and (b), omit in both places, “identified in the declaration of the goods”; **and**
- (c) after paragraph (3), insert —
- (4)** For the purposes of this regulation an intended use of the goods means any use identified in —
- (a) the declaration of the goods for a temporary admission procedure; **or**
- (b) the approval notification issued in relation to an authorisation to declared goods for the procedure. **.**
- (24) In regulation 43 (specified goods) —
- (a) for “United Kingdom”, in the first place it occurs, substitute **Great Britain**; **and**
- (b) at the end, insert **or are removed to Northern Ireland**.
- (25) In regulation 46 (transfer of rights and obligations) —

- (a) in paragraph (2)(a) —
 - (i) for paragraph (i), substitute —
 - █(i) an application —
 - (A) for authorisation or approval to carry out an activity specified in regulation 4(2) that includes an approval to transfer to the transferee some or all of the rights and obligations that relate to relevant declared goods; or
 - (B) under regulation 97(2)(a) of the import duty regulations to amend an authorisation or approval to carry out an activity specified in regulation 4(2) in order to approve such a transfer; or █; and
 - (ii) in paragraph (ii), for “one of the applications specified in paragraph (3)(a)”, substitute █an application specified in paragraph (3)(a) █; and
- (b) in paragraph (3)(a) —
 - (i) in paragraph (i), at the end, for “or”, substitute █and █; and
 - (ii) omit paragraph (ii).
- (26) In regulation 47(4)(b) (discharge of a special Customs procedure - supplementary provision) —
 - (a) in paragraph (i), at the end, insert █or removed to Northern Ireland █;
 - (b) in paragraph (iii), after “Customs procedure”, insert █and the Treasury accepts the declaration █;
 - (c) in paragraph (iv) —
 - (i) omit “are,”; and
 - (ii) for “, subject to an authorised use”, substitute █or a temporary admission procedure, are goods in respect of which the requirements of the relevant procedure are met; or █; and
 - (d) after paragraph (iv), insert —
 - █(v) the goods are liable to forfeiture. █.
- (27) In regulation 49 (authorisation to use equivalent goods), omit paragraph (6)(g).
- (28) In regulation 51 (treatment of equivalent goods) —
 - (a) in paragraph (2), for paragraph (a), substitute —
 - █(a) on the date on which the declaration of the goods for the procedure is accepted by the Treasury —

- (i) the goods are to be treated for the purposes of Part 1 of the Act as if they had been simultaneously released to, and discharged from, the procedure; and
 - (ii) the goods are to be regarded as domestic goods²²;
- (b) in paragraph (4), for “Paragraph (5) applies”, substitute ²³Paragraphs (5) and (6) apply²²;
- (c) in paragraph (6) —
- (i) for “paragraph (5)”, substitute ²⁴this paragraph²²; and
 - (ii) after “United Kingdom”, in both places, insert ²⁵or removed to Northern Ireland²²; and
- (d) after paragraph (6), insert —
- ²⁶(7) Paragraph (8) applies where —
- (a) there is a declaration of goods for a temporary admission procedure; and
 - (b) the requirements in relation to the procedure are to be met by reference to equivalent domestic goods in accordance with these Regulations.
- (8) Where this paragraph applies, the goods are to be regarded as domestic goods from the date on which the goods are treated as discharged from the temporary admission procedure under paragraph (5) or (6).²².

9 Amendment of the Customs (Export) Regulations 2020

- (1) The Customs (Export) Regulations 2020¹⁵ are amended as follows.
- (2) In regulation 9 (goods not required to be exported in accordance with the applicable export provisions), omit paragraph (5).
- (3) In regulation 18 (1)(c)(i) (export declarations made orally), for “£900”, substitute ²⁷£1,500²².
- (4) In regulation 19(1)(e) (export declarations that may be made orally or electronically), for “£900”, substitute ²⁸£1,500²².
- (5) In regulation 22(c) (goods excluded from export declarations made by conduct), at the end, insert ²⁹except that regulation 29A applies notwithstanding that the goods are the subject of such a restriction²².
- (6) In regulation 23(1)(c)(i) (export declarations by conduct), for “£900”, substitute ³⁰£1,500²².
- (7) In regulation 24(e) (export declarations that may be made by conduct or electronically), for “£900”, substitute ³¹£1,500²².

¹⁵ SD 2020/0565.

- (8) After regulation 29 (export declarations by conduct: private aircraft), insert —

29A Export declarations by conduct: NATO forces

- (1) A person who is a representative of NATO forces may make an export declaration by the conduct referred to in paragraph (2).
- (2) The conduct referred to is the submission of a NATO form 302 to the Treasury in accordance with the procedural rules stipulated in a notice published by the Treasury.
- (3) The Treasury must publish a notice stipulating procedural rules for the purposes of paragraph (2).
- (4) In this regulation “NATO forces” are those of the North Atlantic Treaty Organisation eligible to use form 302 as provided for in or under the Agreement between the Parties in the North Atlantic Treaty regarding the Status of their Forces, done in London on 19 June 1951. **22**.
- (9) In regulation 34 (export declarations by conduct: consequential provision) —
- (a) after paragraph (6), insert —
- 6A** In relation to regulation 29A, the following are (as the case may be) treated as, or deemed as, occurring when the goods leave the Island —
- (a) notification of export of the goods;
- (b) acceptance of the export declaration;
- (c) release of the goods to, and discharge of the goods from, a common export procedure. **22**; and
- (b) in paragraph (7), for “or (6)”, substitute **6A**, (6) or (6A) **22**.
- (10) In regulation 36(3)(a) (further deemed notification of export), for “£900”, substitute **6A** £1,500 **22**.
- (11) In regulation 37 (goods not requiring examination) —
- (a) after paragraph (2), insert —
- 2A** Subject to paragraph (2B), there is no requirement to make goods available for examination if an export declaration is made by conduct as provided by regulations 27, 28, 29 and 29A.
- (2B) Paragraph (2A) does not apply if an officer requires that the goods are made available for examination. **22**;
- (b) in paragraph (3), after “paragraph (1)”, insert **6A** or (2A) **22**; and
- (c) in paragraph (4), after “paragraph (2)”, insert **6A** or (2B) **22**.

- (12) After regulation 46 (Treasury access to the EIDR electronic system etc.), insert —

46A Fixed transport installation

- (1) An export declaration for goods exported using a fixed transport installation must be made by or on behalf of the operator of that installation or the consignor of the goods.
- (2) Such an operator or consignor is deemed for the purposes of that export as governed by this regulation to be an authorised declarant under regulation 40(1) and an authorised EIDR export declarant under regulation 45(2).
- (3) The declaration in paragraph (1) may be made using the simplified export declaration process as modified by this regulation.
- (4) Regulation 40(7) applies in relation to that operator or consignor as if the following were omitted —
 - (a) the word “not” in both places;
 - (b) sub-paragraph (a); and
 - (c) in sub-paragraph (c), “as an indirect agent”.
- (5) In order to comply with the simplified export declaration process —
 - (a) the simplified export declaration in regulation 41(1)(a) must be made not later than as provided for by regulation 41(5) in the light of any relevant stipulation as mentioned in sub-paragraph (c);
 - (b) the supplementary export declaration in regulation 41(1)(b) must be made not later than the fourth working day after the end of the month in which the export was made in the light of any such stipulation; and
 - (c) the operator or consignor must comply with stipulations made in a notice published by the Treasury for the purposes of this regulation and the goods in question about —
 - (i) keeping records and making them available to an officer;
 - (ii) making declarations for appropriate time periods;
 - (iii) making declarations for given amounts of goods; and
 - (iv) the proper operation of the procedure.
- (6) The notices in paragraphs (5)(c) and (12) may be modified, amended, replaced or withdrawn by a further such notice.

- (7) An indirect agent making the declaration in paragraph (3) on behalf of the operator or consignor must comply with the stipulations mentioned in paragraph (5)(c).
- (8) Where there is compliance with the simplified export declaration process as modified by paragraphs (2), (4), (5)(a) and (b), (6), (7), (11) and (12) —
- (a) the notification by the Treasury under regulation 51(1) is presumed given; and
- (b) regulation 58(1) is deemed satisfied.
- (9) An operator or consignor who breaches the EIDR procedure as so modified ceases to be covered by paragraph (2) in relation to any further such export unless and until an officer makes a decision to permit resumption (but an officer may make a decision that the authorisation is not to resume).
- (10) An agent who breaches the simplified export procedure as so modified ceases to be authorised under regulation 45(1), and the authorisation is revoked.
- (11) Regulations 11, 39(2), 40(2) to (6), 41(2), (6), (8) to (10), 42, 43, 44(1)(b), (2) and (3), 45(3) to (6), 46(2) and 47 do not apply to such an export.
- (12) A single simplified export declaration and its associated supplementary declaration may cover a number of different goods exported using a given fixed transport installation, including goods of different descriptions, but only to the extent permitted in a notice published by the Treasury.
- (13) A “fixed transport installation” for the purpose of this regulation has the same meaning as a “pipe-line” given by section 184(1) of CEMA 1986 or any technical means used for the continuous transport of electricity, gas or oil.
- (14) This regulation only applies in relation to an export if the operator or consignor so elects.
- (15) Paragraphs (9) and (10) do not apply to any authorisation for the purposes of this regulation. **22**.
- (13) In regulation 74 (continue effect and cessation of effect of the EUCL), before paragraph (1), insert —
- 23**(A1) This Part applies in relation to goods which are not subject to Article 49 of the EU withdrawal agreement¹⁶. **22**.
- (14) In regulation 76 (verification), for paragraph (2)(c), substitute —
- 23**(c) the end of the period of one year from IP completion day. **22**.

¹⁶ [OJ C384 L, 12.11.2019, p.1.](#)

- (15) In Part 10 (transitional and savings provisions and consequential amendments), omit –
- (a) Chapter 3 (export procedure and re-export);
 - (b) Chapter 4 (cessation of effect of the EUCL); and
 - (c) Chapter 5 (union goods moving out of the Island).

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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.