

Statutory Document No. 2021/0333



*Customs and Excise Management Act 1986*

## **CUSTOMS (SAFETY AND SECURITY PROCEDURES) (NO. 2) REGULATIONS 2021<sup>1</sup>**

*Laid before Tynwald: 18 January 2022*

*Coming into operation in accordance with paragraph 2*

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The Treasury makes the following Regulations under sections 173A(1) and 173C(1)(e) of the Customs and Excise Management Act 1986<sup>1</sup>.

### **1 Title**

These Regulations are the Customs (Safety and Security Procedures) (No. 2) Regulations 2021.

### **2 Commencement**

- (1) These Regulations come into operation immediately after they are made<sup>2</sup>.
- (2) However, when made these Regulations shall be deemed to have come into operation as follows –
  - (a) with the exception of regulation 3(2) on 1 October 2021<sup>3</sup>; and
  - (b) in relation to regulation 3(2) on 1 January 2022.

### **3 Amendment of Commission Delegated Regulation (EU) 2015/2446 supplementing provisions of the Union Customs Code**

- (1) Commission Delegated Regulation (EU) 2015/2446<sup>4</sup> of 28 July 2015 supplementing Regulation (EU) No 953/2013 of the European Parliament

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<sup>1</sup> Sections 173A and 173C were inserted by SD 2021/0123.

<sup>2</sup> Tynwald Procedure – Negative under section 180(1) of the Customs and Excise Management Act 1986.

<sup>3</sup> Section 180(4) allows for the retrospective application of the regulations and be deemed to have come into operation on a date not being earlier than the date on which the corresponding provision had effect in the United Kingdom. The corresponding provisions are in SI No. 2021/1011, which came into force on 1 October 2021.

<sup>4</sup> Commission Delegated Regulation (EU) 2015/2446 was retained in the Island by 2019/0064 and modified by 2020/0569 and 2021/0243.

and of the Council as regards detailed rules concerning provisions of the Union Customs Code is amended as follows.

- (2) In Article 104 (waiver from the obligation to lodge an entry summary declaration), after paragraph 5<sup>5</sup>, insert —

**6.** The lodging of an entry summary declaration shall be waived in respect of goods described in regulation 15(5) of the Taxation (Miscellaneous Provisions, Transitional Arrangements and Amendments) Regulations 2021<sup>6</sup>. **7.**

- (3) In Article 245(1) (waiver from the obligation to lodge a pre-departure declaration) after the omitted subparagraph (p)<sup>7</sup>, insert —

**(q)** goods dispatched from the customs territory of the Union to the Republic of Ireland providing —

- (i) the goods have been placed under a common transit procedure in accordance with the Convention on a common transit procedure; and
- (ii) the customs office of destination in respect of the goods is in Northern Ireland. **8.**

**MADE 5 NOVEMBER 2021**

<sup>5</sup> Article 104 was amended by SD 2020/0569 and SD 2021/0243.

<sup>6</sup> SD 2021/0209.

<sup>7</sup> Article 245 was amended by SD 2020/0569 and SD 2021/0243.

## ENDNOTES

### Table of Endnote References

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<sup>1</sup> 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.