

Statutory Document No. 2023/0294

*Customs and Excise Management Act 1986*

CUSTOMS (SAFETY AND SECURITY PROCEDURES) REGULATIONS 2023¹

Laid before Tynwald: 12th December 2023
Coming into Operation: 19th December 2023

The Treasury makes the following Regulations under 173A(1) and 173C(1), (2), (3) and (5) of the Customs and Excise Management Act 1986.

1 Title

These Regulations are the Customs (Safety and Security Procedures) Regulations 2023.

2 Commencement

These Regulations come into operation on 19th December 2023¹.

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

(1) Commission Delegated Regulation (EU) 2015/2446² of 28 July 2015 supplementing Regulation (EU) No 952/2013 of the European Parliament and of the Council as regards detailed rules concerning certain provisions of the Union Customs Code is amended as follows.

(2) In Article 245 (waiver from the obligation to lodge a pre-departure declaration), after paragraph (2)(g), insert –

(h) where goods that are not under a customs procedure are declared for a free zone procedure and are moved from a free zone to a place from which they are exported, providing –

(i) the goods will be exported within 14 days of first being received in a free zone after being declared for a free zone procedure;

¹ Tynwald Procedure – Negative under section 180(1) of the Customs and Excise Management Act 1986.

² Commission Delegated Regulation (EU) 2015/2446 is retained in the Island by SD 2019/0064.

- (ii) the goods and the consignment in which they are contained correspond to the information provided in the entry summary declaration³; and
 - (iii) information about the goods is available to the customs authorities⁴;
 - (i) where goods are subject to a common transit procedure that starts outside the Island and are chargeable goods deemed to be declared for a transit procedure in accordance with paragraph 1(1) of Schedule 1 to the Transit Regulations, providing —
 - (i) the goods will be exported from the Island —
 - (aa) where paragraph 2(1) of Schedule 1 to the Transit Regulations applies, within 14 days of presentation of the goods to the customs office of transit; or
 - (bb) where paragraph 2(A1) of Schedule 1 to the Transit Regulations applies, within 14 days of the arrival of the goods in the Island;
 - (ii) information about the goods is available to the customs authorities;
 - (iii) the goods are moved on a single means of transport within the meaning of paragraph 19(3) of Schedule 1 to the Transit Regulations, through the Island;
 - (iv) the goods are moved under a single transport contract; and
 - (v) the goods and the consignment in which they are contained correspond to the information provided in the entry summary declaration;
 - (j) where products of sea-fishing and other products taken from the territorial waters of the United Kingdom are to be landed outside the United Kingdom⁵.
- In this paragraph —
- “common transit procedure” has the same meaning as it has in paragraph 1(2) of Schedule 1 to the Transit Regulations;

³ “entry summary declaration” is defined in Article 5(9) of Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code (“the Union Customs Code”) and is retained in the Island by SD 2019/0064.


⁴ “customs authorities” is defined in Regulation 3 of SD 2019/0150.

⁵ “United Kingdom” is defined in Regulation 4(1)(c) of SD 2019/0064 and for these purposes includes the Isle of Man.



“customs office of transit” has the same meaning as it has in paragraph 2(2) of Schedule 1 to the Transit Regulations;

a “declaration of goods for a “free zone procedure”” has the same meaning as it has in regulation 3(2)(b) of the Customs Import Duty Regulations 2019⁶;

a “declaration of goods for a “transit procedure”” has the same meaning as it has in paragraph 5 of Schedule 2 to the Taxation (Cross-border Trade) Act 2018 (of Parliament), as that Act has effect in the Island⁷;

“Transit Regulations” means the Customs Transit Procedures Regulations 2019⁸. .

4 Amendment of Commission Implementing Regulations (EU) 2015/2447 laying down detailed rules for implementing certain provisions of the Union Customs Code

- (1) Commission Implementing Regulation (EU) 2015/2447⁹ 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 is amended as follows.
- (2) In Article 182 (electronic system relating to entry summary declarations (Article 16 of the Code)), for paragraphs (1) and (1a) substitute –
 -  (1) An electronic information and communication system set up pursuant to Article 16(1) of the Code shall be used for the submission, processing, storage and exchange of information relating to entry summary declarations, and for the subsequent exchanges of information provided for in this Chapter.
 - (2) The Treasury must publish a public notice specifying relevant electronic systems for the purpose of paragraph (1). .
- (3) In Article 189 (Diversion of a sea-going vessel or aircraft entering the custom territory of the Union (Article 133 of the Code)), omit paragraphs (3) and (4).

⁶ SD 2019/0152.

⁷ 2018 c.22 (of Parliament) as it has effect in the Island by SD 2019/0080.

⁸ SD 2019/0150.

⁹ Commission Delegated Regulation (EU) 2015/2447 is retained in the Island by SD 2019/0064.

MADE 15TH NOVEMBER 2023



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.