



Isle of Man

Ellan Vannin

AT 3 of 2018

CUSTOMS AND EXCISE ACT 2018



Isle of Man

Ellan Vannin

CUSTOMS AND EXCISE ACT 2018

Index

Section	Page
PART 1 – INTRODUCTORY	5
1 Short title.....	5
2 Commencement.....	5
3 Expiry.....	6
PART 2 – AMENDMENTS TO THE CUSTOMS AND EXCISE ACT 1993	6
4 Further powers to give effect to the Customs and Excise Agreement 1979: section 1 of the Customs and Excise Act 1993 amended.....	6
5 Power of Treasury to make orders as to Customs and Excise: section 2(b) of the Customs and Excise Act 1993 amended.....	6
6 Public documents: section 3 of the Customs and Excise Act 1993 amended.....	7
PART 3 – AMENDMENT TO THE CUSTOMS AND EXCISE MANAGEMENT ACT 1986	7
7 Record of cash declarations etc.: section 76J inserted into the Customs and Excise Management Act 1986.....	7
8 Disclosure of information by customs service: section 174B of the Customs and Excise Management Act 1986 amended.....	8
9 Ancillary: section 174D of the Customs and Excise Management Act 1986 amended.....	8
PART 4 – AMENDMENT TO THE TERRORISM AND OTHER CRIME (FINANCIAL RESTRICTIONS) ACT 2014	8
10 Delegation: section 63 of the Terrorism and Other Crime (Financial Restrictions) Act 2014 amended.....	8

**Isle of Man***Ellan Vannin*

CUSTOMS AND EXCISE ACT 2018

Signed in Tynwald: 20 February 2018
Received Royal Assent: 20 February 2018
Announced to Tynwald: 20 February 2018

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.
- (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) after paragraph (a) insert —

(aa) the Export Control Act 2002 (an Act of Parliament);
--
 - (b) in paragraph (b) for “paragraph (a)” substitute paragraph (a) or (aa);
 - (c) in paragraph (db) for the words “buying or selling” substitute buying, selling or placing on the market;
 - (d) in paragraph (g)(v) for the words “buying and selling” substitute buying, selling or placing on the market.
- (3) At the end insert —

(5) Any reference to an instrument in subsection (3)(g) is to be treated as a reference to that instrument as amended, extended or applied by any other instrument.

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

In section 2(b) of the *Customs and Excise Act 1993* (power of Treasury to make orders as to customs and excise) at the end insert —

- | |
|---|
| (iii) the placing of goods on the market in the Island; |
|---|

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) For subsection (3) substitute —
 - (3) The power to make an order under section 1 or 2 may be exercised in such manner as the Treasury considers necessary or expedient to give full effect to the provisions of the Customs and Excise Agreement 1979 which was signed on behalf of the Governments of the Isle of Man and of the United Kingdom on 15 October 1979 (or any replacement of that agreement); and an order made for these purposes may in addition make provision —
 - (a) for the disclosure by the Treasury of information to any person mentioned in the order;
 - (b) in relation to the recovery of any duty, fine or other sum payable by any person in consequence of the agreement;
 - (c) in relation to the creation of offences in connection with matters related to the agreement;
 - (d) about what constitutes evidence in relation to any proceedings brought by virtue of paragraph (b);
 - (e) in relation to the obtaining of statistical information for the purposes of the agreement;
 - (f) about the laying of the report mentioned in section 2(5) of the Isle of Man Act 1979 (an Act of Parliament) before Tynwald;
 - (g) in relation to any matter the Treasury thinks requisite for the operation of the arrangements put in place by the agreement. ■.
- (3) In subsection (4) for “the legislation” substitute ■ any legislation ■.

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

After section 76I of the *Customs and Excise Management Act 1986* (no excuse from complying with a requirement under Part VA) and immediately before the heading to Part VI (customs and excise control: supplementary provisions) insert —

76J Requirement to maintain records of cash declarations etc.

The Treasury must record such particulars as it thinks fit in relation to —

- (a) any declaration or disclosure; and
- (b) any seizure of cash under section 76G(2),

and the Treasury must prepare an annual report to be laid before Tynwald summarising, in relation to the financial year to which the report relates, the information specified in paragraphs (a) and (b).²²

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) in paragraph (a) after “criminal investigation whatever” insert ²³or investigation to determine whether to impose a civil penalty²²;
 - (b) in paragraph (b) after “criminal proceedings whatever” insert ²³or proceedings for the purpose of imposing a civil penalty²².

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) After “174C —” insert —

²⁴ “civil penalty” means any penalty liability to which arises otherwise than in consequence of a person’s conviction for a criminal offence;²²

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

In section 63(1) of the *Terrorism and Other Crime (Financial Restrictions) Act 2014* (delegation of Treasury functions) for the words “and investigation” substitute ²⁵or investigation²².

Published by Authority