

Treasury  
Customs and Excise Division

Notice 1002 MAN

Annex D

VAT-related



January 2016



**Isle of Man**  
Government

*Reilts Ellan Vannin*

---

## Index

1. Statistics of Trade (Customs and Excise) Regulations 1992
2. Finance Act 2010 - Schedule 6 only
3. SD 311/04 - Customs and Excise (Community Instruments) (Application) Order 2004 - applies Regulation (EC) No 638/2004 to the Island - re Intrastat
4. SD 855/04 - Customs and Excise (Community Instrument) (Application) Order 2004 - applies Regulation (EC) No 1982/2004 - implementing Regulation (EC) No 638/2004 re Intrastat
5. SD 925/10 - Customs and Excise (Community Instrument) (Application) Order 2010 - applies Regulation (EU) No 904/2010 to the Island - re VIES
6. SD 129/12 - Customs and Excise (Community Instrument) (Application) Order 2012 - applies Regulation (EU) No 79/2012 to the Island - implementing Regulation (EU) No 904/2010 re VIES



**Isle of Man**  
**Government**

*Reiltys Ellan Vannin*

---

---

## STATUTORY INSTRUMENTS

---

---

1992 No. 2790

### STATISTICS OF TRADE

#### The Statistics of Trade (Customs and Excise) Regulations 1992

<i>Made</i>	<i>6<sup>th</sup> November 1992</i>
<i>Laid before Parliament</i>	<i>10<sup>th</sup> November 1992</i>
<i>Coming into force</i>	<i>1<sup>st</sup> December 1992</i>

The Commissioners of Customs and Excise, in exercise of the powers conferred on them by section 2 (2) of the European Communities Act 1972, being the department designated for the purpose of that subsection in relation to the receipt, regulation and control of statistics relating to the trading of goods between the United Kingdom and other Member States of the Communities and of all other powers enabling them in that behalf, hereby make the following Regulations:-

#### **Citation, commencement and interpretation**

1. (1) These Regulations may be cited as the Statistics of Trade (Customs and Excise) Regulations 1992.
- (2) In these Regulations -
  - "the Act" means the Customs and Excise Management Act 1986;
  - "authorised person" means any person acting under the authority of the Treasury;
  - "document" includes in addition to a document in writing -
    - (a) any photograph;
    - (b) any disc, tape, sound track or other device in which sounds or other data (not being visual images) are recorded so as to be capable (with or without the aid of some other equipment) of being reproduced therefrom; and
    - (c) any film, negative, tape or other device in which one or more visual images are recorded so as to be capable (as aforesaid) of being reproduced therefrom;
  - "film" includes a microfilm;
  - "Intrastat" refers to the data collection system established and implemented by –
    - (a) Council and European Parliament Regulation (EC) No 638/2004 ("establishing Regulation"); and
    - (b) Commission Regulation (EC) No 1982/2004 ("implementing Regulation");

“periodic declaration” refers to the means of providing the simplified information in regulations 3(1) and 3(2) (VAT return) or to a supplementary declaration in regulation 4;

(3) In these Regulations, unless defined above, words and expressions shall have the meanings assigned to them by section 184 of the Act or have the same meaning as in the establishing or implementing Regulation.

### **Application of Intrastat**

2. (1) For the purposes of the Island's statistical territory (see Article 4(1) of the establishing Regulation), Intrastat is under the care and management of the Treasury.

(2) For the purposes mentioned in paragraph (1), the Treasury is –

(a) “customs” within Article 5(2) of the establishing Regulation (provision to national authority of statistical information on other goods at least once a month);

(b) the “national authority” within –

(i) Articles 5(2), 8(1), 8(2), 9(1) and 11 of the establishing Regulation (other goods, etc; register of intra-Community operators; identification of parties responsible for providing information; information that must be collected; statistical confidentiality); and

(ii) Articles 5, 13(4), 17(4), 21(4), 22(4) and 23(2) of the implementing Regulation (identification of persons who have declared goods for fiscal purposes; simplification for certain individual transactions; access to additional data sources in the case of vessels and aircraft, sea products, spacecraft and electricity);

(c) the “tax administration” within –

(i) Articles 8(2) and 8(3) of the establishing Regulation (duty to furnish lists of persons who have declared that they have supplied goods to or acquired goods from other Member States; duty to furnish information provided for fiscal purposes which could improve quality of statistics; duty to bring Intrastat obligations to the attention of VAT-registered traders); and

(ii) Article 5 of the implementing Regulation (duty to provide specified information to identify persons who have declared goods for fiscal purposes).

(3) ...Omitted.

(4) The Treasury may do anything necessary for and reasonably incidental to any Article mentioned in paragraphs (2) and (3).

This paragraph is additional to any other basis for it doing so.

(5) For the purposes of Article 9 of the establishing Regulation (information that must or may be collected), the Treasury must only collect information in accordance with Regulations 3, 4 and 4A (simplified information and supplementary declaration).

### **Information collected on the value added tax return**

3. (1) The Treasury may treat the following information collected in accordance with regulations made under section 58 of, and Schedule 12 paragraphs 2(1) and 2(11) to, the Value Added Tax Act 1996 (information collected on the VAT return) for Intrastat purposes (see Article 10 (1) of the establishing Regulation) –

- (a) information about the value of supplies of goods and related costs to Member States;
- (b) information about the value of acquisitions of goods and related costs from Member States.

(2) If the annual value of intra-Community 'dispatches' (see Articles 3, 7 and 10(2) of the establishing Regulation) of a party is at or below £250,000, that party may be treated as exempt from providing Intrastat information concerning dispatches, and therefore that party is not subject to regulation 4 (supplementary declarations) in respect of such information.

(3) If the annual value of intra-Community 'arrivals' (see Articles 3, 7 and 10(2) of the establishing Regulation) of a party is at or below £1,500,000, that party may be treated as exempt from providing Intrastat information concerning arrivals, and therefore that party is not subject to regulation 4 (supplementary declarations) in respect of such information.

### **Supplementary declarations**

4. (1) A party in that relation to the Island is responsible for providing the information (see Article 7 of the establishing Regulation) must, save as otherwise directed by the Treasury under paragraph (11), provide it to the Treasury in the appropriate form set out in the Schedule to these Regulations ("supplementary declaration" for "arrivals" or "dispatches").

(2) That party must provide all the information sought by the appropriate form, in accordance with the establishing and implementing Regulations.

(3) But that party need provide the "delivery terms" information sought by the appropriate form only if that party's annual value of intra-EU trade relevant to that form (namely, value of "arrivals" or value of "dispatches") exceeds £24,000,000.

(4) That party must use the coding mentioned in Article 11 of the implementing Regulation in providing any "delivery terms" information pursuant to paragraph (1) and this paragraph (and see also Article 9(1)(d) of the establishing Regulation).

(5) That party must deliver the completed supplementary declaration to the Treasury no later than the 21<sup>st</sup> day of the month following the end of the reference period to which it relates.

(6) Only the reference period in Article 6(1) of the establishing Regulation applies in relation to the supplementary declaration ("calendar month of dispatch or arrival of the goods").

(7) But the reference periods in Article 3 of the implementing Regulation may be used instead if a current Treasury's direction so permits in the interests of better administration ("calendar month" of "chargeable event" or in which "declaration is accepted").

(8) That party must deliver that supplementary declaration –

- (a) to a place specified in a current Treasury direction, or
- (b) by means of electronic communication.

(9) A supplementary declaration sent by post is not presumed to have been delivered without proof of its posting.

(10) That party may only deliver the supplementary declaration by means of electronic communication –

- (a) if the party applies to do so and the Treasury approve the application, or
- (b) in accordance with any current Treasury direction permitting that party to do so in such circumstances as the direction may specify.

(11) A party that delivers the supplementary declaration by means of electronic communication must do so in the appropriate form as directed from time to time by the Treasury.

(12) The Treasury may at any time for reasonable cause revoke, or vary any approval under paragraph (10)(a).

(13) A direction under paragraph (10)(b) may include any conditions the Treasury deem necessary or expedient for the purpose.

(14) A direction under paragraph (1) or (5) is not current for the purposes of the relevant paragraph to the extent that it is varied, replaced or revoked by another Treasury's direction.

#### **Administration of rules concerning specific goods and movements**

4A. (1) The Treasury must give directions as to matters of administration for the proper application of these Regulations in the case of the rules set out in Articles 16, 17, 19, 20, 21, 22, 23 and 24 of the implementing Regulation (rules concerning specific goods and movements – staggered consignments, vessels and aircraft, goods delivered to vessels and aircraft, offshore installations, sea products, spacecraft, electricity, military goods).

(2) The Treasury may give such a direction in the case of the rules set out in Articles 15 and 18 of that Regulation (industrial plant, motor vehicle and aircraft parts).

(3) Regulation 4 (supplementary declarations) is subject to every current direction under this regulation.

(4) A direction is not current for the purposes of paragraph (3) to the extent that it is varied, replaced or revoked by another such direction.

#### **Duty to keep and retain records**

5. (1) Every person who is mentioned in the register of intra-Community operators, shall -

- (a) keep a copy of every periodic declaration he makes or delivers or which is made or delivered on his behalf;
- (b) keep copies of all documents which he or anyone acting on his behalf used for the purpose of compiling his periodic declarations;
- (c) produce or cause to be produced copies or extracts of those periodic declarations and documents mentioned in paragraphs (a) and (b) above when required to do so by an authorised person;

- (d) permit an authorised person exercising the powers mentioned in paragraph (c) above to make copies or extracts of those periodic declarations and documents or to remove them for a reasonable period.

(2) The Treasury may require periodic declarations and documents mentioned in paragraph (1) above to be preserved for such period not exceeding six years as they may require.

(3) For the purpose of exercising any powers granted by this regulation an authorised person may at any reasonable time enter premises used in connection with the carrying on of a business by a person mentioned in the register of intra-Community operators or another person compiling periodic declarations on his behalf.

### **Offences and evidence**

6. (1) If any person required to deliver a supplementary declaration in accordance with these Regulations fails to do so he shall be liable on summary conviction to a penalty not exceeding £2,500.

(2) Any failure to deliver a supplementary declaration includes a failure to provide such supplementary declaration in the form and manner required by these Regulations.

(3) Subject to paragraph (4) below, for the purpose of the rules against charging more than one offence in the same information -

- (a) failure to deliver one or more supplementary declarations of trade in goods dispatched to Member States for any given reference period shall constitute one offence; and
- (b) failure to deliver one or more supplementary declarations of trade in goods arriving from Member States for any given reference period shall constitute one offence.

(4) If the failure in respect of which a person is convicted under paragraph (1) above is continued after the conviction he shall be guilty of a further offence and may on summary conviction thereof be punished accordingly.

(5) ...Omitted.

(5A) ...Omitted.

(6) ...Omitted.

(7) In any proceedings for an offence mentioned in this regulation it shall be a defence for the accused to prove that he took all reasonable precautions and exercised all due diligence to avoid the commission of such an offence by himself, any person under his control or any person to whom he transferred the task of providing information in accordance with and subject to Article 7(2) of the establishing Regulation.

(8) [Note Para 8 doesn't appear to have ever existed]

(9) Liability to a penalty under paragraphs (1) and (2) does not arise in relation to a failure under paragraph (1) of regulation 4 if a party satisfies the Treasury that there is a reasonable excuse for the failure.

(10) For the purposes of paragraph (8), where a party relies on any other person to do anything, that is not a reasonable excuse unless that party took reasonable care to avoid the relevant act or failure.

7. (1) In any legal proceedings, whether civil or criminal, where any question arises concerning a document furnished, provided, delivered or created for the purposes of the Intrastat system this regulation shall apply.

(2) Where any document does not consist of legible visual images its content may be proved in any proceedings by production of a copy of the information in the form of legible visual images.

8. (1) A certificate of the Treasury -

- (a) that a person was or was not a party responsible for providing information in accordance with the Intrastat system;
- (b) that a person was or was not mentioned in the register of intra-Community operators;
- (c) that any information required for purposes connected with the Intrastat system has not been given or had not been given at any date;
- (d) that a copy produced in accordance with paragraph (2) of regulation 7 above is, both as to form and content, identical to that received by electronic means in accordance with regulations 4(8)(b) and 4(10) above

shall be sufficient evidence of that fact until the contrary is proved.

(2) A photograph of any document furnished, provided or delivered to the Treasury for the purposes of these Regulations and certified by them to be such a photograph shall be admissible in any proceedings, whether civil or criminal, to the same extent as the document itself.

(3) Any document purporting to be a certificate under paragraph (1) or (2) above shall be deemed to be such a certificate until the contrary is proved.

#### **Access to recorded information**

9. (1) Where, on an application by an authorised person, a justice of the peace is satisfied that there are reasonable grounds for believing –

- (a) that an offence in connection with the Intrastat system is being, has been or is about to be committed, and
- (b) that any recorded information (including any document of any nature whatsoever) which may be required as evidence for the purpose of any proceedings in respect of such an offence is in the possession of any person,

he may make an order in accordance with this regulation.

(2) An order made in accordance with this regulation is an order that the person who appears to the justice to be in possession of the recorded information to which the application relates shall -

- (a) give an authorised person access to it, and



- (b) permit an authorised person to remove and take away any of it which he reasonably considers necessary,

not later than the end of the period of seven days beginning on the date of the order or the end of such longer period as the order may specify.

(3) The reference in sub-paragraph (2)(a) above to giving an authorised person access to the recorded information to which the application relates includes a reference to permitting the authorised person to take copies of it or to make extracts from it.

(4) Where the recorded information consists of information contained in a computer, an order made in accordance with this regulation shall have effect as an order to produce the information in a form in which it is visible and legible and, if the authorised person wishes to remove it, in a form in which it can be removed.

10. (1) An authorised person who removes anything in the exercise of a power conferred by or under regulation 9 above shall, if so requested by a person showing himself -

- (a) to be the occupier of premises from which it was removed, or
- (b) to have had custody or control of it immediately before the removal,

provide that person with a record of what he removed.

(2) The authorised person shall provide the record within a reasonable time from the making of the request for it.

(3) Subject to paragraph (7) below, if a request for permission to be granted access to anything which -

- (a) has been removed by an authorised person, and
- (b) is retained by the Treasury for the purpose of investigating an offence,

is made to the officer in overall charge of the investigation by a person who had custody or control of the thing immediately before it was so removed or by someone acting on behalf of such a person, the officer shall allow the person who made the request access to it under the supervision of an authorised person.

(4) Subject to paragraph (7) below, if a request for a photograph or copy of any such thing is made to the officer in overall charge of the investigation by a person who had custody or control of the thing immediately before it was so removed, or by someone acting on behalf of such a person, the officer shall -

- (a) allow the person who made the request access to it under the supervision of an authorised person for the purpose of photographing it or copying it; or
- (b) photograph or copy it, or cause it to be photographed or copied.

(5) Where anything is photographed or copied under sub-paragraph (4)(b) above the photograph or copy shall be supplied to the person who made the request.

(6) The photograph or copy shall be supplied within a reasonable time from the making of the request.

(7) There is no duty under this regulation to grant access to, or to supply a photograph or copy of, anything if the officer in overall charge of the investigation for the purposes of which it was removed has reasonable grounds for believing that to do so would prejudice -

- (a) that investigation;
- (b) the investigation of an offence other than the offence for the purposes of the investigation of which the thing was removed; or
- (c) any criminal proceedings which may be brought as a result of -
  - (i) the investigation of which he is in charge, or
  - (ii) any such investigation as is mentioned in sub-paragraph (b) above.

(8) Any reference in this regulation to the officer in overall charge of the investigation is a reference to the person whose name and address are endorsed on the order concerned as being the officer so in charge.

11. (1) Where, on an application made as mentioned in paragraph (2) below, the appropriate judicial authority is satisfied that a person has failed to comply with a requirement imposed by regulation 10 above, the authority may order that person to comply with the requirement within such time and in such manner as may be specified in the order.

(2) An application under paragraph (1) above shall be made

- (a) in the case of a failure to comply with any of the requirements imposed by paragraphs (1) and (2) of regulation 10 above, by the occupier of the premises from which the thing in question was removed or by the person who had custody or control of it immediately before it was so removed, and
- (b) in any other case, by the person who has such custody or control.

(3) In this regulation "the appropriate judicial authority" means a court of Summary Jurisdiction.

(4) ...Omitted.

### **Supplementary**

12. Where in connection with the operation of the Intrastat system a person is convicted of an offence contrary to section 175(1) or section 176(1) of the Act, section 175(2)(a) and section 176(2)(a) of the Act shall have effect as if, in each case, for the words "6 months" there were substituted the words "3 months".

13. The following provisions of the Act shall apply to these Regulations as they apply to the customs and excise Acts –

Sections 152 to 155 (proceedings for offences, etc.);

Sections 157 to 161 (incidental provisions as to legal proceedings, mitigation of penalties, proof and other matters).

---

## SCHEDULE

Regulation 4

The forms of Supplementary Declaration are set out on the following pages and consist of:

Form C1500	Intra EC trade statistics – supplementary declaration – Intrastat – arrivals
Form C1500 (cont.)	Continuation sheet for form C1500
Form C1501	Intra EC trade statistics – supplementary declaration – Intrastat – dispatches
Form C1501 (cont.)	Continuation sheet for form C1501

**CHARITIES AND COMMUNITY AMATEUR SPORTS CLUBS: DEFINITIONS**

**PART 1**

**DEFINITION OF "CHARITY", "CHARITABLE COMPANY" AND "CHARITABLE TRUST"**

**Definition of "charity" etc**

1 (1) For the purposes of the enactments to which this Part applies "charity" means a body of persons or trust that –

- (a) is established for charitable purposes only,
- (b) meets the jurisdiction condition (see paragraph 2),
- (c) meets the registration condition (see paragraph 3), and
- (d) meets the management condition (see paragraph 4).

(2) For the purposes of the enactments to which this Part applies –

"charitable company" means a charity that is a body of persons;

"charitable trust" means a charity that is a trust.

(3) Sub-paragraphs (1) and (2) are subject to any express provision to the contrary.

(4) For the meaning of "charitable purpose", see section 14 of the Charities Act 1962 (which –

- (a) applies regardless of where the body of persons or trust in question is established,
- (b) ...omitted.

**Jurisdiction condition**

2 (1) A body of persons or trust meets the jurisdiction condition if it falls to be subject to the control of –

- (a) the High Court in exercise of its jurisdiction with respect to charities,
- (b) any other court in the exercise of a corresponding jurisdiction under the law of a relevant territory.

(2) ...Omitted.

(3) In sub-paragraph (1)(b) "a relevant territory" means –

- (a) a member State other than the United Kingdom, or
- (b) a territory specified in regulations made by the Treasury.

(4) ...Omitted.

(5) ...Omitted.

### **Registration condition**

3 (1) A body of persons or trust meets the registration condition if –

(a) in the case of a body of persons or trust that is a charity within the meaning of the Charities Act 1962, condition A is met, and

(b) in the case of any other body of persons or trust, condition B is met.

(2) Condition A is that the body of persons or trust which is a registered charity within the meaning of section 15(1) of the Charities Registration Act 1989.

(3) Condition B is that the body of persons or trust has complied with any requirement under the law of a territory outside the Island to be registered in a register corresponding to that mentioned in sub-paragraph (2).

### **Management condition**

4 (1) A body of persons or trust meets the management condition if its managers are fit and proper persons to be managers of the body or trust.

(2) In this paragraph “managers”, in relation to a body of persons or trust, means the persons having the general control and management of the administration of the body or trust.

### **Periods over which management condition treated as met**

5 (1) This paragraph applies in relation to any period throughout which the management condition is not met.

(2) The management condition is treated as met throughout the period if the Treasury considers that –

(a) the failure to meet the management condition has not prejudiced the charitable purposes of the body or trust, or

(b) it is just and reasonable in all the circumstances for the condition to be treated as met throughout the period.

### **Publication of names and addresses of bodies or trusts regarded by the Treasury as charities**

6 The Treasury may publish the name and address of any body of persons or trust that appears to it to meet, or at any time to have met, the definition of a charity in paragraph 1.

### **Enactments to which this Part applies**

7 The enactments to which this Part applies are the enactments relating to –

(a) ...omitted,

(b) ...omitted,

- (c) ...omitted,
- (d) value added tax,
- (e) ...omitted,
- (f) ...omitted,
- (g) ...omitted,
- (h) ...omitted.

## PART 2

### REPEALS OF SUPERSEDED DEFINITIONS AND OTHER CONSEQUENTIAL AMENDMENTS

#### **FA 1982**

8 ...Omitted.

#### **FA 1983**

9 ...Omitted.

#### **IHTA 1984**

10 ...Omitted.

#### **FA 1986**

11 ...Omitted.

#### **FA 1989**

12 ...Omitted.

#### **TCGA 1992**

13 ...Omitted.

#### **F(No.2)A 1997**

14 ...Omitted.

#### **FA 1999**

15 ...Omitted.

#### **CAA 2001**

16 ...Omitted.

#### **ITEPA 2003**

17 ...Omitted.

---

**FA 2003**

18 ...Omitted.

19 ...Omitted.

20 ...Omitted.

**ITTOIA 2005**

21 ...Omitted.

**F(No.2)A 2005**

22 ...Omitted.

**ITA 2007**

23 ...Omitted.

**FA 2008**

24 ...Omitted.

**CTA 2009**

25 ...Omitted.

**FA 2009**

26 ...Omitted.

**CTA 2010**

27 ...Omitted.

**TIOPA 2010**

28 ...Omitted.

**Power to make further consequential provision**

29 ...Omitted.

**PART 3**

**MEANING OF "COMMUNITY AMATEUR SPORTS CLUB"**

30 ...Omitted.

31 ...Omitted.

32 ...Omitted.

---

## PART 4

### COMMENCEMENT

#### Commencement of Part 1

- 33 (1) Part 1 is treated as having come into operation on 6 April 2010.
- (2) ...Omitted.
- (3) ...Omitted.

#### Commencement of Part 2

- 34 ...Omitted.

#### Commencement of Part 3

- 35 ...Omitted.





## **CUSTOMS AND EXCISE ACT 1993**

### **CUSTOMS AND EXCISE (COMMUNITY INSTRUMENTS) (APPLICATION) ORDER 2004**

*Approved by Tynwald*

*16 June 2004*

*Coming into operation*

*1 January 2005*

In exercise of the powers conferred on the Treasury by section 1 of the Customs and Excise Act 1993, and of all other powers enabling it in that behalf, the following Order is hereby made:-

#### **Citation, commencement and interpretation**

1. (1) This Order may be cited as the Customs and Excise (Community Instruments) (Application) Order 2004 and shall come into operation on 1 January 2005.

(2) In this Order, "the applied legislation" means European Parliament and Council Regulation (EC) No. 638/2004.

#### **Application of Community instrument**

2. (1) Subject to paragraph (2), the applied legislation shall apply as part of the law of the Island to the same extent as in the United Kingdom but subject to the exceptions, adaptations and modifications specified in the Schedule.

(2) This Order does not apply in respect of any provision of the applied instrument which applies as part of the law of the Island under section 2(1) of the European Communities (Isle of Man) Act 1973.

#### **Amendment of the Customs and Excise (Community Instruments) (Application) Order 1993**

3. (1) The Customs and Excise (Community Instruments) (Application) Order 1993 shall be amended as follows.

4. In Schedule 1 to the Order, omit item 1.

5. In Schedule 2 to the Order, add new item 6 –

- “6. References to Council Regulation (EC) No. 3330/91 are to be construed as references to European Parliament and Council Regulation (EC) No. 638/2004.”.

### **Revocation**

6. The Customs and Excise (Community Instruments) (Application) (Amendment) (No. 2) Order 1999 is hereby revoked.

Article 2(1)

### **SCHEDULE**

#### **Exceptions, adaptations and modifications subject to which the applied instrument shall apply as part of the law of the Island**

1. References to the date or dates on or by which the provisions of the applied instrument enter into force, apply, take effect or require anything to be done shall be construed as a reference to the commencement of this Order.
2. References to the Community, the territory of the Community, Member State or Member States shall be construed as including references to the Island.
3. The movement of goods between the Island and the United Kingdom shall not be treated as the trading of goods between Member States.
4. Supplies, transactions, operations, deliveries or acquisitions between the Island and the United Kingdom shall not be treated as intra-Community supplies, transactions, operations, deliveries or acquisitions.
5. For the purposes of the applied instrument the Island and the United Kingdom shall be treated as a single Member State.

Made this 28<sup>th</sup> day of April 2004

Signed by A R Bell  
Minister for the Treasury

#### **EXPLANATORY NOTE**

*(This note is not part of the Order)*

This Order applies the provisions of European Parliament and Council Regulation (EC) No. 638/2004 as part of the law of the Island. The applied Regulation replaces Council Regulation (EEC) No. 3330/91, which had also been applied in the Island by Order.

The applied Regulation provides a framework for the collection of statistics in trade between Member States (“Intrastat”).

The order that applied the Regulation being replaced is amended to both remove reference to the replaced Regulation, and ensure that reference to it in other instruments applied in the same order as construed as being references to its replacement.

A redundant amending order is also revoked.



## CUSTOMS AND EXCISE ACT 1993

### CUSTOMS AND EXCISE (COMMUNITY INSTRUMENTS) (APPLICATION) (No. 3) ORDER 2004

*Approved by Tynwald*

*19 January 2005*

*Coming into operation*

*1 January 2005*

In exercise of the powers conferred on the Treasury by section 1 of the Customs and Excise Act 1993, and of all other powers enabling it in that behalf, the following Order is hereby made:-

#### **Citation, commencement and interpretation**

1. (1) This Order may be cited as the Customs and Excise (Community Instruments) (Application) (No. 3) Order 2004 and shall come into operation on 1 January 2005.

(2) In this Order, "the applied instrument" means Commission Regulation (EC) No. 1982/2004.

#### **Application of Community instrument**

2. (1) Subject to paragraph (2), the applied instrument shall apply as part of the law of the Island to the same extent as in the United Kingdom but subject to the exceptions, adaptations and modifications specified in Schedule 1.

(2) This Order does not apply in respect of any provision of the applied instrument which applies as part of the law of the Island under section 2(1) of the European Communities (Isle of Man) Act 1973.

#### **Revocations**

3. The enactments specified in Schedule 2 are hereby revoked.

**SCHEDULE 1****Exceptions, adaptations and modifications subject to which the applied instrument shall apply as part of the law of the Island****All instruments**

1. References to the date or dates on or by which the provisions of the applied instrument enter into force, apply, take effect or require anything to be done shall be construed as a reference to the commencement of this Order.
2. References to the Community, the territory of the Community, Member States or Member State shall be construed as including references to the Island.
3. The movement of goods between the Island and the United Kingdom shall not be treated as the trading of goods between Member States.
4. Supplies, transactions, operations, deliveries or acquisitions between the Island and the United Kingdom shall not be treated as intra-Community supplies, transactions, operations, deliveries or acquisitions.
5. For the purposes of the applied instruments the Island and the UK shall be treated as a single member state.

**SCHEDULE 2****Revocations**

1. Customs and Excise (Community Instruments) (Application) Order 1993.
2. Customs and Excise (Community Instruments) (Application) (Amendment) Order 1999.
3. Customs and Excise (Community Instruments) (Application) (Amendment) (No. 2) Order 1999.
4. Articles 2 and 3 of the Customs and Excise (Community Instruments) (Application) (Amendment) Order 2000.

Made this 3<sup>rd</sup> day of December 2004

Signed by A R Bell  
Minister for the Treasury

---

## **EXPLANATORY NOTE**

*(This note is not part of the Order)*

This Order applies the provisions of Commission Regulation (EC) No. 1982/2004 as part of the law of the Island. The applied Regulation implements the provisions of European Parliament and Council Regulation (EC) No. 628/2004 and repeals Commission Regulations (EC) Nos. 1901/2000 and 3590/92.

Regulations 628/2004 and 1982/2004 are concerned with the collection of statistics on trade between Member States of the European Community, and including trade between the Island and member States other than the United Kingdom. Together they replace the previous relevant Community measures – Council Regulation (EC) No. 3330/91 and its implementing Regulations.

Article 3 of, and Schedule 2 to, the Order revoke a number of redundant provisions that were concerned with earlier Regulations that have now ceased to have effect.



## **CUSTOMS AND EXCISE ACT 1993**

### **CUSTOMS AND EXCISE (COMMUNITY INSTRUMENTS) (APPLICATION) ORDER 2010**

*Approved by Tynwald*

*14 December 2010*

*Coming into operation in accordance with article 2*

The Treasury makes this Order under section 1 and 3 of the Customs and Excise Acts 1993.

#### **1 Title**

This Order is the Customs and Excise (Community Instrument) (Application) Order 2010.

#### **2 Commencement**

- (1) This Order comes into operation the day after it is approved.
- (2) However, when it is in operation this Order shall be deemed to have come into operation as follows –
  - (a) articles 1 to 4 and the Schedule on 1 November 2010; and
  - (b) article 5 on 1 January 2012.

#### **3 Interpretation**

In this Order, “the applied instrument” means Council Regulation (EU) No. 904/2010 of 7 October 2010 on administrative cooperation and combating fraud in the field of value added tax.

#### **4 Application of Community instrument**

- (1) The applied instrument shall apply as part of the law of the Island to the same extent as in the United Kingdom but subject to paragraph (2) and exceptions, adaptations and modifications specified in the Schedule.
- (2) This Order does not apply in respect of any provision of the applied instrument which applies as part of the law of the Island under section 2(1) of the European Communities (Isle of Man) Act 1973.

(3) The text of the instrument as applied in the Island is annexed.

5 **Revocation**

The Customs and Excise (Community Instruments) (Application) Order 2003 is revoked.

Made 27<sup>th</sup> October 2010

Signed by Anne Craine  
Minister for the Treasury

Article 4(1)

**SCHEDULE**

**Exceptions, adaptations and modifications subject to which the applied instrument shall apply as part of the law of the Island**

- 1 The reference in Article 62 of the applied instrument to the entry into force of the applied instrument shall be construed as a reference to the commencement of this Order.
2. References to the Community or Union, the territory of the Community or the Union, Member State or Member States shall be construed as including reference to the Island.
3. The movement of goods between the Island and the United Kingdom shall not be treated as the trading in goods between Member States.
4. Supplies, transactions, operations, deliveries or acquisitions between the Island and the United Kingdom shall not be treated as intra-Community supplies, transactions, operations, deliveries or acquisitions.
5. For the purposes of the applied instrument the Island and the United Kingdom shall be treated as if they were a single Member State.

---

## **EXPLANATORY NOTE**

*(This note is not part of the Order)*

This Order applies in Island law Council Regulation (EU) No. 904/2010. The applied Regulation repeals and replaces Council Regulation (EC) No. 1798/2003 (the "VIES Regulation").

Both Regulations are concerned with the system for the collection of statistics of trade between Member States and administrative co-operation provisions for verifying details of intra-Community trade and to prevent, detect and investigate fraud.

The new Regulation includes provisions concerned with the system for collecting statistics of the trade between Member States (the Intrastat system), the system for verifying details of businesses and transactions involved in intra-Community trade using electronic communications (the VIES system), other administrative co-operation, and the Eurofisc network for exchanging information in order to combat VAT fraud.

The new Regulation represents a recast to consolidate changes made to the VIES Regulation and to improve clarity.





## CUSTOMS AND EXCISE ACT 1993

### CUSTOMS AND EXCISE (COMMUNITY INSTRUMENTS) (APPLICATION) ORDER 2012

*Approved by Tynwald*

*17 April 2012*

*Coming into operation*

*1 May 2012*

The Treasury makes this Order under sections 1 and 3 of the Customs and Excise Acts 1993.

#### 1 **Title**

This Order is the Customs and Excise (Community Instrument) (Application) Order 2012.

#### 2 **Commencement**

Subject to section 3(1) of the Customs and Excise Act 1993, this Order comes into operation on 1 May 2012.

#### 3 **Interpretation**

In this Order, “the applied instrument” means Commission Implementing Regulation (EU) No. 79/2012 laying down detailed rules for implementing certain provisions of Council Regulation (EU) No. 904/2010 concerning administrative cooperation and combating fraud in the field of value added tax.

#### 4 **Application of Community instrument**

- (1) The applied instrument shall apply as part of the law of the Island to the same extent as in the United Kingdom but subject to paragraph (2) and exceptions, adaptations and modifications specified in the Schedule.
- (2) This Order does not apply in respect of any provision of the applied instrument which applies as part of the law of the Island under section 2(1) of the European Communities (Isle of Man) Act 1973.
- (3) The text of the instrument as applied in the Island is annexed.

---

5      **Revocation**

The Customs and Excise (Community Instruments) (Application) (No. 2) Order 2004 is revoked.

Made      7 March 2012

Signed by W E Teare  
Minister for the Treasury

**SCHEDULE**

[Article 4(1)]

**EXCEPTIONS, ADAPTATIONS AND MODIFICATIONS SUBJECT TO WHICH THE  
APPLIED INSTRUMENT SHALL APPLY AS PART OF THE LAW OF THE  
ISLAND**

- 1      The reference in Article 14 of the applied instrument to the entry into force of the applied instrument shall be construed as a reference to the commencement of this Order.
2.      References to the Community or Union, the territory of the Community or the Union, Member State or Member States shall be construed as including reference to the Island.
3.      The movement of goods between the Island and the United Kingdom shall not be treated as the trading in goods between Member States.
4.      Supplies, transactions, operations, deliveries or acquisitions between the Island and the United Kingdom shall not be treated as intra-Community supplies, transactions, operations, deliveries or acquisitions.
5.      For the purposes of the applied instrument the Island and the United Kingdom shall be treated as if they were a single Member State.

---

## **EXPLANATORY NOTE**

*(This note is not part of the Order)*

This Order applies in Island law Commission Regulation (EU) No. 79/2012 which implements certain provisions of Council Regulation (EU) No. 904/2010 concerning administrative co-operation and combating fraud involving VAT (“the 2010 Regulation).

The 2010 Regulation replaced the former “VIES Regulation” (Council Regulation (EC) No. 1798/2003) concerned with co-operation between Member States’ VAT authorities, and allowed for the exchange of information and other assistance, including the automatic or standard exchanges of information in certain circumstances.

Commission Regulation (EC) No. 1925/2004 laid down detailed rules for implementing the 2010 Regulation. The Regulation applied by this Order serves the same purpose, and revokes that earlier Regulation.

The co-operation allowed for under the 2010 Regulation and the Regulation applied by this Order includes the exchange of information on non-established traders and new means of transport.

Published by:  
Isle of Man Customs & Excise Division  
PO Box 6  
Custom House  
North Quay  
Douglas  
Isle of Man  
IM99 1AG

Telephone: (01624) 648100

Email: [customs@gov.im](mailto:customs@gov.im)

Website: [www.gov.im/customs](http://www.gov.im/customs)

This document can be provided in large print or audio tape on request

© 2016. The contents are the property of the Treasury and should not be copied without its permission.



**Isle of Man**  
**Government**

*Reilrys Ellan Vannin*