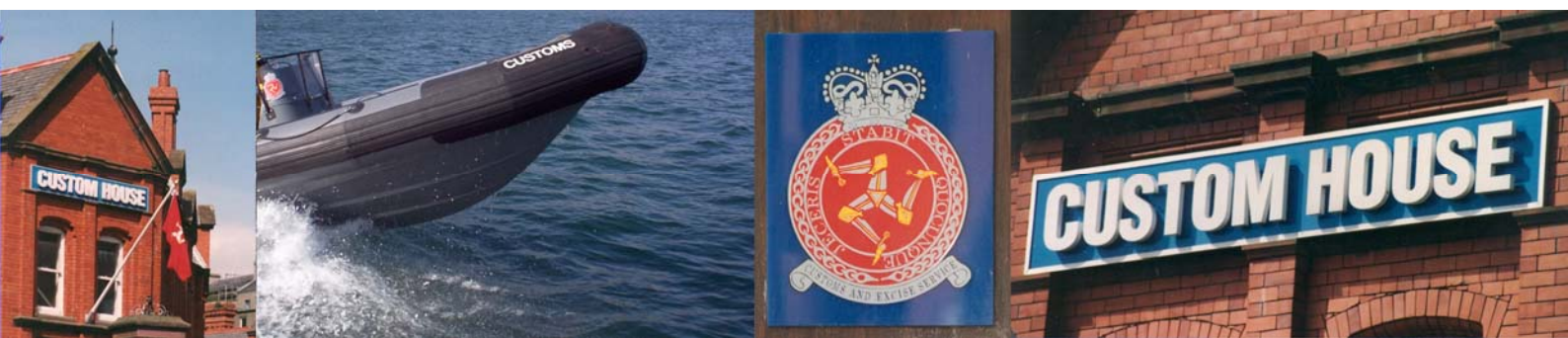


Treasury
Customs and Excise Division

Draft Notices to be made under the
Customs Transit Procedure
Regulations 2019



March 2019



Isle of Man
Government

Reilts Ellan Vannin

Draft Notices to be made under the Customs Transit Procedures Regulations 2019

This document provides the draft text for the notices that will be made under the Customs Transit Procedures Regulations 2019. The text covers a number of different notices and is set out according to the chronological order of the regulations that provide the notice making powers.

The proposed text is a draft of the notices that the Treasury will make using the powers provided by these Regulations. The content is, at this stage, indicative, as the text will need to be updated to reflect further policy development and updates to other publications, such as forms and guidance on the UK Tariff (i.e. Volume 3 of the UK tariff), which are required before the UK's exit from the EU. The notices will be made before the UK's exit from the EU and come into operation at the same time as the Regulations.

Supplementary information

References to an Annex within these Notices are references to an Annex to the United Kingdom Notices made under the Customs Transit Procedures (EU Exit) Regulations 2018 [S.I. 2018/1258], as they are amended from time to time, with the following modifications –

Annex	Modification
Annex A	In footnote 2, for "paragraph 63 of Schedule 1, to the Customs Transit Procedures (EU Exit) Regulations 2018", substitute "paragraph 51 of Schedule 1 to the Customs Transit Procedures Regulations 2019".
Annex G	References to the "UK" for the purpose of this Annex, includes the Isle of Man.
Annex H	References to the "UK" for the purpose of this Annex, includes the Isle of Man. References to "HMRC" shall be read as "HMRC or the Treasury" as appropriate, with the exception of responsibility 6.



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SCHEDULE 1 – The common transit procedure

The following paragraph has the force of law by virtue of paragraph 25(5) of Schedule 1 to the Customs Transit Procedures Regulations 2019

The data requirements for a transit accompanying document, for the purposes of paragraph 25(5) of Schedule 1 (the common transit procedure) to the Customs Transit Procedures Regulations 2019, are set out at [Annex A](#).

The following paragraph has the force of law by virtue of paragraphs 8 and 32 of Schedule 1 to the Customs Transit Procedures Regulations 2019

For the purposes of paragraphs 8 and 32 of Schedule 1 (common transit procedure) to the Customs Transit Procedures Regulations 2019, a receipt must take the form stipulated at [Annex B](#).

The following paragraph has the force of law by virtue of paragraph 51 of Schedule 1 to the Customs Transit Procedures Regulations 2019

For the purposes of paragraph 51 of Schedule 1 the Customs Transit Procedures Regulations 2019, the business continuity procedure for use by the holder of the common transit procedure is stipulated at [Annex E](#).

The following paragraph has the force of law by virtue of paragraph 52(4) of Schedule 1 to the Customs Transit Procedures Regulations 2019

For the purposes of paragraph 52(4) of Schedule 1 to the Customs Transit Procedures Regulations 2019 (common transit procedure and guarantees) the following types and forms of guarantee will be acceptable:

- a) individual guarantees in the form set out at Annex C3 to Appendix III of the Convention, pursuant to an undertaking provided using the form set out at Annex C2 to that Appendix;
- b) individual guarantees in the form set out at Annex C1 to Appendix III of the Convention;
- c) undertakings for a comprehensive guarantee given by a guarantor using the form set out at Annex C4 to Appendix III of the Convention; and
- d) cash deposits in pounds sterling, or other means of payment that the Treasury regards as equivalent taking the form of:
 - i. corporate credit cards;
 - ii. commercial or personal debit cards;
 - iii. bank transfers (the system known as "BACS" AND "CHAPS");
 - iv. online and telephone banking facilities (the system known as "Faster Payments"); and

v. cheques.

In all of the above cases:

unless otherwise specified, the guarantee must be valid for enforcement in each common transit state involved in the common transit procedure.

In cases covered by (a), (b) and (c) above:

the guarantor shall indicate in his undertaking an address for service or appoint an agent in each common transit state involved in the common transit procedure.

the guarantor shall undertake in writing to pay the secured amount of customs debt.
The undertaking shall also cover, within the limits of the secured amount,
amounts of debt payable following a posteriori checks.

SCHEDULE 2 – The TIR transit procedure

Part 1 – General provision for the TIR transit procedure

The following paragraph has the force of law, by virtue of Paragraph 1(3)(a) of Schedule 2 to the Customs Transit Procedures Regulations 2019

For the purposes of paragraph 1(3)(a) of Schedule 2 of the Customs Transit Procedures Regulations 2019, [Annex F](#) contains a list of the Customs Offices of entry, exit departure or destination for the TIR Transit procedure.

Part 5 – Authorisations for the TIR transit procedure

The following paragraph has the force of law, by virtue of paragraph 26 (1) of Schedule 2 to the Customs Transit Procedures Regulations 2019

[Annex G](#) to this notice contains information on the conditions of authorisation of guaranteeing associations; the authorisation process and the criteria for authorisation and [Annex H](#) details the responsibilities of a guarantee association.

[Annex I](#) contains Information to be provided by Contracting Parties to authorised associations and an international organization for the purpose of their functions.

SCHEDULE 4 - Procedure for NATO Forces

The following has the force of law, by virtue of paragraph 3 of Schedule 4 to the Customs Transit Procedures Regulations 2019

Procedural rules applying to the use of form 302:

1. At the time of dispatch of the goods, the NATO forces shall do either of the following:
 - a) lodge the form 302 data electronically at the customs office of departure or entry; or
 - b) complete form 302 with a statement that the goods are being moved under their control and authenticate this statement by their signature, stamp and date.
2. Where the NATO forces lodge the form 302 data electronically in accordance with paragraph 1(a), the following provision shall apply *mutatis mutandis*:
 - a) transit declaration and single means of transport (paragraph 19, Schedule 1);
 - b) presentation of goods moved under the transit procedure at the customs office of transit (paragraph 2, Schedule 1);
 - c) presentation of goods moved under the transit procedure at the customs office of destination, (paragraph 5, Schedule 1);
 - d) placing of goods under the transit procedure by an authorised consignor (paragraph 26, Schedule 1); and
 - e) formalities for goods moved under the transit procedure received by an authorised consignee and end of the transit procedure for goods received by an authorised consignee (paragraph 31, Schedule 1).
3. Where the NATO forces proceed in accordance with paragraph 1(b), a copy of the form 302 must be given, without delay, to the designated customs office responsible for customs formalities and controls pertaining to the NATO forces which dispatch the goods or on whose behalf the goods are being dispatched.

The other copies of the form 302 shall accompany the consignment to the NATO forces of destination where the forms must be stamped and signed by those NATO forces.

At the time of arrival of the goods two copies of the form must be given to the designated customs office responsible for customs formalities and controls pertaining to the NATO forces of destination.

That designated customs office shall retain one copy and shall return the second copy to the customs office responsible for customs formalities and controls pertaining to the NATO forces which dispatch the goods or on whose behalf the goods are being dispatched.

A specimen of the UK version of the 302 form is produced at [Annex J](#).

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