
STATUTORY INSTRUMENTS

2019 No. 385

**The Customs (Crown Dependencies
Customs Union) (EU Exit) Regulations 2019**

3.—(1) The Act is modified as follows.

(2) For the purposes of section 33 (meaning of domestic goods), the definition of “domestic goods” shall be read as including goods which are specified as being domestic goods or are regarded as such under equivalent customs legislation in force in the Isle of Man.

(3) For the purposes of paragraph 17(1) of Schedule 1 (customs declarations) where goods under the control of any HMRC officer are located in the Isle of Man—

- (a) the goods shall be treated as remaining subject to the control of an HMRC officer pursuant to that paragraph, and
- (b) any control for the purposes of that paragraph which is exercised by the Isle of Man Treasury on behalf of HMRC shall be treated as if it were exercised by HMRC.

(4) Schedule 2 (special Customs procedures) is modified as follows.

(5) In paragraph 9 (meaning of goods declared for “an inward processing procedure” in the standard form)—

- (a) in sub-paragraph (1)(a), the reference to “[^{F1}Great Britain]” shall be read as a reference to [^{F2}Great Britain] or the Isle of Man,
- (b) in sub-paragraph (5)—
 - (i) the reference to “applicable export provisions” shall be read, where relevant, as a reference to the applicable export provisions in force in the Isle of Man, and
 - (ii) the reference to “[^{F3} Great Britain]” shall be read as a reference to [^{F3} Great Britain] and the Isle of Man, and
- (c) in sub-paragraph (6)(a), the reference to “[^{F4}Great Britain]” shall be read as a reference to [^{F4}Great Britain] and the Isle of Man.

(6) In paragraph 11(a) (meaning of goods declared for “an inward processing procedure” in the supplementary form), the reference to “free circulation in [^{F5}Great Britain]” shall be read as including a reference to any equivalent free circulation procedures in force in the Isle of Man.

(7) In paragraph 15(b) (meaning of goods declared for “a temporary admission procedure”)—

- (a) the reference to “the United Kingdom” shall be read as a reference to the United Kingdom or the Isle of Man, and
- (b) the reference to “applicable export provisions” shall be read, where relevant, as a reference to the applicable export provisions in force in the Isle of Man.

(8) In paragraph 18(2) (discharge of special customs procedures: rules applicable to all procedures)—

- (a) in paragraph (a), the reference to “another Customs procedure” shall be read as including, where relevant, a reference to a declaration for an Isle of Man Customs procedure, and

- (b) in paragraph (b), the reference to “HMRC accept the declaration” shall be read as including, where relevant, acceptance of the declaration for an Isle of Man Customs procedure by the Isle of Man Treasury.
- (9) In paragraph 19(3) (discharge of special Customs procedures: rules applicable to particular procedures)—
- (a) the reference to “the United Kingdom” shall be read as a reference to the United Kingdom or the Isle of Man, and
- (b) the reference to “applicable export provisions” shall be read, where relevant, as a reference to the applicable export provisions in force in the Isle of Man.

Textual Amendments

- F1** Words in [reg. 3\(5\)\(a\)](#) substituted (31.12.2020) by [The Customs \(Northern Ireland\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1605\)](#), [regs. 1\(1\)](#), **40(3)(a)(i)(aa)**; [S.I. 2020/1643](#), [reg. 2](#), [Sch.](#)
- F2** Words in [reg. 3\(5\)\(a\)](#) substituted (31.12.2020) by [The Customs \(Northern Ireland\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1605\)](#), [regs. 1\(1\)](#), **40(3)(a)(i)(bb)**; [S.I. 2020/1643](#), [reg. 2](#), [Sch.](#)
- F3** Words in [reg. 3\(5\)\(b\)\(ii\)](#) substituted (31.12.2020) by [The Customs \(Northern Ireland\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1605\)](#), [regs. 1\(1\)](#), **40(3)(a)(ii)**; [S.I. 2020/1643](#), [reg. 2](#), [Sch.](#)
- F4** Words in [reg. 3\(5\)\(c\)](#) substituted (31.12.2020) by [The Customs \(Northern Ireland\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1605\)](#), [regs. 1\(1\)](#), **40(3)(a)(iii)**; [S.I. 2020/1643](#), [reg. 2](#), [Sch.](#)
- F5** Words in [reg. 3\(6\)](#) substituted (31.12.2020) by [The Customs \(Northern Ireland\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1605\)](#), [regs. 1\(1\)](#), **40(3)(b)**; [S.I. 2020/1643](#), [reg. 2](#), [Sch.](#)
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Commencement Information

- I1** [Reg. 3](#) not in force at made date, see [reg. 1\(2\)](#)
- I2** [Reg. 3](#) in force at 31.12.2020 by [S.I. 2020/1643](#), [reg. 2](#), [Sch.](#)

Changes to legislation:

There are currently no known outstanding effects for the The Customs (Crown Dependencies Customs Union) (EU Exit) Regulations 2019, Section 3.