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STATUTORY INSTRUMENTS

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**2019 No. 1215**

**The Customs and Excise (Miscellaneous Provisions  
and Amendments) (EU Exit) Regulations 2019**

**PART 4**

Pleasure craft

**Amendment of the Pleasure Craft (Arrival and Report) Regulations 1996 and transitional provision**

**8.**—(1) The Pleasure Craft (Arrival and Report) Regulations 1996<sup>(1)</sup> are amended in accordance with paragraphs (2) and (3).

(2) In regulation 3 (application), for “customs territory of the European Union or from a territory listed in the Schedule”, substitute “United Kingdom other than the Isle of Man”.

(3) Revoke the Schedule.

(4) Where a pleasure craft has crossed the limits of a port of the United Kingdom before this regulation comes into force, the Pleasure Craft (Arrival and Report) Regulations 1996 apply as if the amendments in paragraphs (2) and (3) do not have effect.

(5) In paragraph (4)—

“pleasure craft” has the meaning given in regulation 2 of the Pleasure Craft (Arrival and Report) Regulations 1996;

“port” has the meaning given in section 1 of the Customs and Excise Management Act 1979<sup>(2)</sup>.

**Clearance of ships and aircraft**

**9.**—(1) Subject to paragraph (2), the requirement to obtain clearance for departure in section 64(1) of the Customs and Excise Management Act 1979 (clearance outwards of ships and aircraft) does not apply to a vehicle<sup>(3)</sup> which departs from the United Kingdom for a place in the Isle of Man.

(2) Paragraph (1) does not apply to a vehicle which will arrive at the Isle of Man after first arriving at a place outside the United Kingdom.

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(1) *S.I. 1996/1406*. Regulation 3 was amended by *S.I. 2011/1043*.

(2) *1979 c. 2*. There are amendments to section 1 but none are relevant.

(3) The definition of “vehicle” in section 1 of the Customs and Excise Management Act 1979 (*c. 2*) was substituted by paragraphs 3 and 4(2)(1) of Schedule 7 to the Taxation (Cross-border Trade) Act 2018.