
STATUTORY INSTRUMENTS

2019 No. 1215

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

PART 4

Pleasure craft

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⁽¹⁾ 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.

(1) 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.