

**26.** In regulation 54 (finance: information offences), in paragraph (1)(d), for “their” substitute “its”.

**27.** In regulation 55(1) (trade: application of information powers in CEMA)—

- (a) for “Section 77A” substitute “Section 78A”;
- (b) in sub-paragraph (a), after “for that purpose” substitute “an entry is required by regulation 5 of the Customs Controls on Importation of Goods Regulations 1994 (of Tynwald)(a) or”.

**28.** In regulation 56(4) (general trade licences: records), for “Secretary of State” substitute “Treasury”.

**29.** In regulation 57(1) (general trade licences: inspection of records), for “Secretary of State or the Commissioners” substitute “Treasury”.

**30.** In regulation 58 (disclosure of information)—

- (a) in paragraph (1), for “Secretary of State, the Treasury or the Commissioners” substitute “Treasury”;
- (b) in paragraph (2)—
  - (i) after sub-paragraph (c) insert—

“(ca) taking any action with a view to instituting, or otherwise for the purposes of, any proceedings in the Isle of Man for an offence under any provision of these Regulations;”;
  - (ii) in sub-paragraph (d)—
    - (aa) in paragraph (i), after “Regulations” insert “(as they have effect in the United Kingdom)”;
    - (bb) for paragraph (ii) substitute—

“(ii) for an offence under the Customs and Excise Management Act 1979(b) in connection with a prohibition mentioned in regulation 22(1) or regulation 30(1) to (3) (export of goods) (as they have effect in the United Kingdom), or”
  - (iii) in sub-paragraph (e), omit “, the Isle of Man,”;
  - (iv) in sub-paragraph (g), for “United Kingdom” substitute “Isle of Man”;
- (c) in paragraph (3)—
  - (i) in sub-paragraph (f), for “United Kingdom” substitute “Isle of Man”;
  - (ii) in sub-paragraph (j), for “Secretary of State, the Treasury or the Commissioners (as the case may be) consider” substitute “Treasury considers”.

**31.** In regulation 59 (Part 7: supplementary)—

- (a) for paragraph (2) substitute—

“(2) But nothing in that regulation authorises a disclosure—

  - (a) that contravenes the data protection legislation, or
  - (b) of intercepted material that is not otherwise permitted under the safeguards arrangements relating to a warrant issued under the Interception of Communications Act 1988 (of Tynwald)(c).”
- (b) in paragraph (3), for “counsel or solicitor” substitute “advocate or lawyer”;
- (c) in paragraph (6)—

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(a) SD 211/94.  
(b) 1979 (c. 2).  
(c) AT 18 of 1988.