

Isle of Man Customs and Excise

Flying your Aircraft to and from the Isle of Man

May 2016

About this Guidance

This Guidance is intended for general aviation, and sets out the requirements for flights arriving from, or departing to, places outside the UK and Isle of Man. There are different rules for flights to and from EU and non-EU countries, and flights to and from the Channel Islands and certain other special territories associated with the EU.

It does not cover air navigation or air traffic reporting requirements, and you should check these before flying.

Flying to the Isle of Man from an EU country

- Q. Can I land anywhere I like?
- A. Yes. You can use any airport, licensed or unlicensed aerodrome or airstrip. It does not need to have any approval or concession from Customs and Excise.
- Q. Do I need to tell Customs and Excise about my journey in advance?
- A. Yes – the requirements are summarised below.
- Q. What information will I be asked to provide to Customs and Excise and/or the Immigration Service?
- A. You will be asked for flight plan details and your name and nationality, and the names and nationalities of any passengers.

Reports can be made by email to customs@gov.im

If you have any non-EU nationals travelling on the aircraft you must contact the Immigration Service to arrange clearance.

- Q. Can the operator of the aerodrome/airport or land owner provide the required information?
- A. Yes. But it is your responsibility to ensure that this is done.
- Q. Are there any goods etc that must be declared to Customs and Excise?
- A. Yes. You must declare any birds or animals on board, and any prohibited or restricted goods (see below). You must also declare any “cash” with a value of over €10,000 in any currency (see below).
- Q. What are the “EU countries”?
- A. These are listed below. Note that certain places are not EU countries for the purpose of the requirements. Please see the list of “special territories” below.
- Q. What about the Channel Islands?
- A. The Channel Islands are outside the EU, though they do form a part of the Common Travel Area (with the UK and Ireland). You will still require clearance by Customs and Excise for arrivals from the Channel Islands (as well as other “special territories” – see below).

Flying to the Isle of Man from a non-EU country

- Q. Can I land anywhere?
- A. No. You must land at Ronaldsway (Isle of Man Airport).

Q. Do I have to give prior notice of arrival?

A. Yes. The details of the reporting requirements are set out below.

The notification can be made by email to customs@gov.im

Q. What information will Customs and Excise require?

A. You will be asked for details of your flight plan and full passenger information (your name, date of birth and nationality, and those of all passengers).

Q. What about the Channel Islands?

A. The Channel Islands are outside the EU, though they do form a part of the Common Travel Area (with the UK and Ireland). You will still require clearance by Customs and Excise for arrivals from the Channel Islands (as well as other "special territories" – see below).

Q. What goods do I need to declare to Customs and Excise?

A. You must declare any birds or animals on board, any prohibited or restricted goods (see below), any goods in excess of your customs duty-free allowances, and any duty-free stores carried on board. You must also declare any "cash" with a value of over €10,000 in any currency (see below).

Q. What about immigration requirements?

A. Before leaving you must make arrangements with the Immigration Service to arrange clearance on arrival.

Flying to an EU country from the Isle of Man

Q. Do I have to tell Customs and Excise before I leave?

A. No. But you must also declare any "cash" with a value of over €10,000 in any currency (see below).

Flying to a non-EU country from the Isle of Man

Q. Do I have to tell Customs and Excise before I leave?

A. Yes. You must notify both Customs and Excise and the Immigration Service in advance (see below for more details of these requirements).

Q. Do I have to declare any goods etc?

A. You must declare any "cash" with a value of over €10,000 in any currency (see below).

Temporary importation of the aircraft (Temporary Admission)

Q. Are there any temporary importation formalities for aircraft registered in the EU?

A. No, providing that customs duty and VAT has been accounted for on the aircraft in any Member State or the Isle of Man.

Q. Are there any temporary importation formalities for non-EU aircraft arriving in the Island and/or flying within the EU?

A. Yes. You can temporarily import your aircraft free of customs duty and VAT if you are a non-EU resident and you intend to re-export the aircraft from the EU when you next leave the EU, or when it has been in the EU for a total of 6 months in any 12-month period, whichever comes first.

Note The Isle of Man is a part of the customs territory of the EU, and as it also forms a part of the fiscal (VAT and excise) territory, it should be considered as if it were part of the EU.

The Isle of Man also forms part of the Common Travel Area with the UK, Ireland and Channel Islands, which allows the free movement of persons within the area.

SUMMARY OF THE REPORTING REQUIREMENTS FOR AIRCRAFT

Information required in respect of aircraft arriving from a place outside the EU, or departing to a place outside the EU –

- Total number of passengers carried
- Place of departure, date and time
- Place of intended arrival, date and time
- Name of the person making the report
- Contact telephone number for the operator or commander of the aircraft

And for each passenger –

- Identity – including full name, date of birth, nationality
- Address and contact details
- Travel document information (e.g. passport number, country of issue)
- Number and names of persons on the same booking (if relevant)
- Particulars of the journey (and any other journeys covered by the same reservation)
- Particulars of the aircraft – registration and/or flight number
- Particulars of any means of transport carried

COUNTRIES OF THE EU

The EU Countries are:

Austria, Belgium, Bulgaria, Croatia, Republic of Cyprus, Czech Republic, Denmark, Estonia, Finland, France, Germany, Greece, Hungary, Ireland, Italy, Latvia, Lithuania, Luxembourg, Malta, Netherlands, Poland, Portugal, Romania, Slovakia, Slovenia, Spain, Sweden and the UK.

SPECIAL TERRITORIES

Flights to and from the following places are regarded as if flights to and from a non-EU country.

Åland Islands
Büdingen am Hochrhein
Campione d'Italia and Livigno
Canary Islands
Ceuta and Melilla
Channel Islands
French Guiana
Gibraltar
Guadeloupe
Heligoland
Martinique
Mayotte
Mount Athos
Réunion
Saint Martin

PROHIBITED AND RESTRICTED GOODS

The following list is not exhaustive. For more information please contact Customs and Excise.

- Ammonium Nitrate
- Chemicals which are controlled under REACH, require Prior Informed Consent (PIC), or are Persistent Organic Pollutants (POP)

- Imports of certain foodstuffs from specific non-EU countries due to contamination risk of Alfatoxins
- Asbestos and any products to which asbestos has intentionally been added
- Imports of illegally culled furs. Currently covers harp and hooded baby seal products and cat and dog fur products. Prevent illegal imports from countries using leg hold traps and which have not been approved by the European Commission.
- Third country imports of plant and plant products including forestry and wood products to ensure that they comply with EU and global phytosanitary legal obligations
- CITES controls relating to the import from or export to non-EU countries (whether or not via another EU Member State) of the controlled species, whether live or dead (e.g. stuffed)
- Imports and exports of tainted cultural objects (i.e. illegally removed from their place of origin)
- Controlled drugs including medicines and drugs used in sport
- Drug precursor chemicals (chemicals used to manufacture synthetic drugs or drug adulterants)
- Explosives and explosives precursors
- Firearms and ammunition
- Certain feed and foodstuffs
- Fireworks
- Timber imports
- Goods made by prison labour
- Forged identity documents, counterfeit currency etc
- Indecent and obscene material including child pornography
- Rough diamonds (including enforcing the requirements of the Kimberley Process Certification Scheme)
- Exports of metallic mercury and prohibited mercury compounds
- Offensive weapons
- Imports and exports of ozone-depleting substances and goods which contain them
- Trans-frontier shipments of waste
- Imports of matches made with white phosphorus.

CASH DECLARATIONS

Any cash with a value of more than €10,000 in any currency brought into, or taken out of, the Island must be declared in advance to Customs and Excise.

Please see [Notice 9011 MAN](#) for more information.

Note that "cash" is defined as follows –

'cash' means -

- (a) notes and coins in any currency;
- (b) postal orders;
- (c) cheques of any kind, including travellers' cheques;

- (d) bankers' drafts;
- (e) bearer bonds and bearer shares;
- (f) a monetary instrument prescribed by order made under section 76A(3);
- (g) a forged or counterfeit version of any instrument or currency mentioned in sub-paragraph (a) to (f) of this definition using as its value the purported or face value;
- (h) a stored value card, being a device with a monetary value stored on the device itself, not in an external account maintained by a financial institution; and
- (i) a document, device, coin or token which has a monetary value which is stated or included on, or in, or is ascertainable by reference to the document, device, coin or token and which can be used as, or exchanged for, currency.

However, where a cheque (but not a traveller's cheque) is drawn on a British or Irish bank the Treasury accepts that it need not be declared as "cash".

Treasury also accepts that cheques drawn on other banks and received in the way of business by regulated entities in the Island need not be declared as "cash"; and "regulated entities" means those businesses specified in Schedule 4 to the Proceeds of Crime Act 2008.