

Treasury
Customs and Excise Division

Notice 1003 MAN

Assigned Matters



June 2016
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Isle of Man
Government

Reilrys Ellan Vannin

Important Notice

This Notice is not intended as an authoritative statement of the law. It is intended to provide a general overview of the matters for which the Customs and Excise Division of the Treasury has a responsibility. Nothing in this Notice overrides or modifies any legislation. Furthermore, nothing in this Notice is intended to override or contradict anything contained in public notices or other guidance and information relating to the assigned matters mentioned.

INTRODUCTION

This Notice provides in convenient form a list of those matters which are known as “assigned matters”.

Assigned matters are matters for which the Customs and Excise Division of the Treasury in the Isle of Man has legal responsibility, in terms of administration and/or enforcement.

Certain general powers and responsibilities are laid to the Collector and officers of Customs and Excise for the purposes of assigned matters; and the definition would cover all the major areas of Customs and Excise work - such as VAT, imports and exports, dealing in excise goods etc. - as well as other matters laid to, or delegated to, the Division - such as dealing with drug trafficking, money laundering, enforcement of UN and EU sanctions etc.

Section 184(1) of the Customs and Excise Management Act 1986 contains the definition of what constitutes an assigned matter. It was last amended by the Customs and Excise Etc. (Amendment) Act 2001 and the current definition is as follows -

- (a) any matter in relation to which the Treasury or the Collector is for the time being required to perform any duties or empowered to perform any functions under or in relation to any statutory provision relating to -
 - (i) customs and excise; or
 - (ii) the prohibition, restriction or regulation of the import or export of goods; or
 - (iii) VAT;
- (b) any other matter in relation to which the Treasury is for the time being required to perform any duties or empowered to perform any functions under or in relation to -
 - (i) UN sanctions orders;
 - (ii) EU sanctions, embargoes or restrictive measures;



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- (iii) any regulations made in relation to (ii) above;
 - (iv) an order made under sections 1 or 2 of the Customs and Excise Act 1993, which can involve such matters as excise duty, statistics of trade, vessels and aircraft entering or leaving the Island, the supply of services and the buying and selling of goods (intended to cover strategic export controls on intangible exports, arms brokers, and the supply of technical assistance overseas);
- (c) any matter in relation to which an officer is for the time being required to perform any duties or empowered to perform any functions under or in relation to any statutory provision; and
- (d) any other matter which is prescribed for the purposes of this definition by an order made by the Treasury.

The above definition would encompass the following -

This is not intended to be an exhaustive listing.

Agricultural imports controls	Agency function on behalf of DEFA	Agricultural Marketing Act 1934; and Customs and Excise Management Act 1986
Air Passenger Duty	An excise duty on flights departing the Island	Finance Act 1994 etc
Alcohol duties	An excise duty on all forms of alcohol	Alcoholic Liquor Duties Act 1986
Alcoholic Ingredients Relief (AIR)	Relief from excise duty for alcohol used in food etc	Alcoholic Liquor Duties Act 1986
Anti-Dumping Duty (ADD)	A customs duty on imports from outside the EU	EU customs legislation and Customs and Excise Management Act 1986
Anti-terrorism controls	Preventive work - "port controls" as Examining Officers for persons entering the Island	Anti-Terrorism and Crime Act 2003
Appeals	Case work re appeal against decisions, penalties, assessments concerning assigned matters to the independent VAT & Duties Tribunal	
Approval of wharves, airport cargo sheds, warehouses etc	Premises approved for use in, allowed duty suspension or some other special relief or concession	Customs and Excise Management Act 1986
AWRS	Alcohol Wholesalers Registration Scheme	Control of wholesalers of alcoholic products
Boarding of Isle of Man flag vessels in international waters	Delegated responsibility for approval for other "Convention states" to board Manx vessels in connection with drugs trafficking	Misuse of Drugs Act 1976

"Bootleg goods" control (smuggling)	Control of excise goods imported from EU Member States without UK/Manx excise duty being accounted for	Customs and Excise Management Act 1986
Cash declarations	Cash exceeding €10,000 must be declared when it enters/leaves the Island (including postal, freight, carried by passengers etc)	Part VA, Customs and Excise Management Act 1986; and Proceeds of Crime Act 2008
Chemical import/export	Including precursor chemicals for drugs and explosives	Customs and Excise Management Act 1986; and REACH Enforcement Regulations 2008 (as applied)
CITES	Import/export control relating to endangered species. Agency function on behalf of DEFA	Endangered Species Act 2010; and Customs and Excise Management Act 1986
Counterfeit or pirated goods	See " <i>Intellectual property rights</i> "	
Cultural items	Export licensing control Import controls	Shared with MNH (for Manx cultural items) For items illegally removed from their home country
Customs approvals, authorisations and reliefs	Including End-Use Relief, Inward Processing Relief, AEO etc	EU customs legislation and Customs and Excise Management Act 1986
Customs duties	Import or export duties chargeable under EU customs law	EU customs legislation and Customs and Excise Management Act 1986
Domestic Prohibitions and Restrictions	Various	Agency functions for DEFA, OFT etc
Drug trafficking	Import/export of controlled drugs, trafficking of same (anywhere in world) and financing of/proceeds from such trafficking	Drug Trafficking Act 1996; Customs and Excise Management Act 1986; and Proceeds of Crime Act 2008
Drugs precursors	Precursor chemicals used in the production of illegal drugs	
Duty-/tax-free shopping	Where permitted - control of operators, shops, warehouses etc	Customs and Excise Acts 1986
Economic sanctions	See " <i>Sanctions</i> "	
Endangered species import/export control	See " <i>CITES</i> "	

Excise duties		on oils, alcohol, tobacco etc
• Alcoholic Ingredients Relief	Relief from excise duty	Alcoholic Liquor Duties Act 1986
• Beer duty		
• Biofuels	See <i>"Mineral oils"</i>	
• Brewers	Excise duty on beer (beer duty)	Alcoholic Liquor Duties Act 1986 and Customs and Excise Management Act 1986
• Cider and perry makers	Excise duty on cider and perry	Alcoholic Liquor Duties Act 1986 and Customs and Excise Management Act 1986
• (Control of the use of) duty-free spirits and denatured alcohol		Alcoholic Liquor Duties Act 1986
• (Control of) distilling and other spirits manufacture		Alcoholic Liquor Duties Act 1986 and Customs and Excise Management Act 1986
• Excise warehousing	Duty-free storage of excise goods	Customs and Excise Acts 1986
• Fiscal marking	See <i>"Tobacco Products Duty"</i>	
• Mineral oils (Hydrocarbon Oil) and gases, and their substitutes (including biofuels)	Control of import/export, production, warehousing, use etc including rebated and duty-free use; including road-fuel testing and enforcement	Hydrocarbon Oil Duties Act 1986 and Customs and Excise Management Act 1986
• Tax warehouses	See <i>"Excise warehousing"</i>	
• Tobacco Products Duty	Control of import/export, manufacture, warehousing etc, including fiscal marking requirements	Tobacco Products Duty Act 1986 and Customs and Excise Management Act 1986
• Wine/made-wine makers	Excise duty on wine and made-wine	Alcoholic Liquor Duties Act 1986 and Customs and Excise Management Act 1986
Export controls and export licensing	Advice on, assistance in application for, and preparation of licences for exports outside UK/EU. Also investigations and assurance of Island-based exporters. Includes exports of "cultural goods".	Orders made under Export Control Act 2002 and Customs and Excise Management Act 1986 (See Notices 279 MAN, 279C MAN and 279T MAN)
Explosives precursors	Precursor chemicals used in the production of explosives	Control of Explosives Precursors Regulations 2014 (Application) Order 2015
Financing of Terrorism		Anti-Terrorism and Crime Act 2003 and various sanctions legislation

Firearms import/export	See <i>"Import control"</i> and <i>"Export control"</i> ; also has responsibility for control of Registered Firearms Dealers re intra-EU movements	
Fireworks	Import control requirements, as agency function for OFT on safety grounds	Section 28 of Consumer Protection Act 1991. Customs and Excise (Importation of Fireworks) (Application) Order 2004 [SD 580/04] applied in part UK Fireworks Regulations 2004 [SI 1834/2004]
FLEGT	See <i>"Timber"</i>	EU action plan for Forest Law Enforcement, Governance and Trade
Freeport control	Customs approval and control of free zones	Customs and Excise Management Act 1986. Union Customs Code (UCC)
Gambling duty - see also separately Lottery Duty, MGD, Society Lottery Duty	Excise duty on various types of gambling	Gambling Duty Act 2012
• Betting	Bookmakers	
• Online gambling	All forms online betting, gaming, online casinos, lotteries etc	
• Pool betting	A shared revenue with UK	
Gas as road-fuel	Excise duty on gas used as a road-fuel	Hydrocarbon Oil Duties Act 1986
Import controls	Customs control of goods imported from outside UK/EU; plus other agency functions for Island agencies	Customs and Excise Management Act 1986 and EU customs legislation
Import entries	Entry (declaration) of goods for import into UK/Island using the EPU	EU customs legislation and Customs and Excise Management Act 1986
Import licensing	See <i>"Import controls"</i>	
Intellectual property	Control of imports, counterfeit and other goods infringing IP rights	EC (Customs Action Against Goods Infringing IP Rights) (Application) Order 2005 and Customs and Excise Management Act 1986
Intrastat	Trade statistics collection for intra-EU commerce	Value Added Tax Act 1996 and applied EU legislation
Kimberley Process	Import/export control of trade in "conflict" or "blood" diamonds, as agency for FCO	Various EU legislation
Light Dues	Levy on vessels to pay for lighthouses and other aids; agency function for Trinity House	

Lottery Duty	Excise duty on sales of National Lottery tickets	Finance Act 1993 and associated legislation
Machine Games Duty (MGD)	Excise duty on takings of gaming machines	Finance Act 2012 and associated legislation
Maritime patrol work	Patrol, boarding, surveillance at sea using patrol craft (and DEFA vessel), and in conjunction with Border Force	Misuse of Drugs Act 1976 and Customs and Excise Management Act 1986
Money laundering	AML work associated with assigned matters, mutual assistance requests etc	Proceeds of Crime Act 2008
Mutual assistance and mutual recovery	Handling/responding to request from UK, other EU, other countries re customs, excise, VAT, sanctions etc matters; including mutual recovery possible for UK and EU	Various, including Value Added Tax Act 1996, various EU legislation and Customs and Excise Management Act 1986
NOVA (vehicle imports)	Pre-clearance of all vehicles other than from UK before they can be registered/ licensed in Island	Value Added Tax Act 1996 and Customs and Excise Management Act 1986
Oil Duties	Excise duties	Hydrocarbon Oil Duties Act 1986
Online gambling	See " <i>Gambling Duty</i> "	
Pool Betting Duty	See " <i>Gambling Duty</i> " - this element is a shared revenue with UK	
Postal traffic control	Import and export controls, plus agency work for other agencies re goods prohibited in Isle of Man (including controlled drugs), bootleg excise goods and cash entering/leaving the Island	Post Office Act 1993 and Customs and Excise Management Act 1986 chiefly
Precursors	Import/export/trafficking controls and enquiries re precursor chemicals used in manufacture of controlled drugs and explosives precursors controls	Misuse of Drugs Act 1976; Control of Explosives Precursors Regulations 2014 (Application) Order 2015
Proceeds of crime	See also " <i>Money laundering</i> ", investigations etc concerned with the proceeds of unlawful activity and/or money intended for use in unlawful activity - including cash seizure powers anywhere in Island; confiscation and civil recovery	Proceeds of Crime Act 2008

Prohibitions and restrictions	General name for goods the import into the Island (either from UK or elsewhere) is banned (prohibited) or restricted (subject to licensing or other control); general agency function for another Island/UK body	
Public health controls	As part of preventive customs duties, agency function for DHSC	Public Health Orders
Registered Firearms Dealers	See <i>"Firearms"</i>	
RFTU	Road Fuel Testing Unit - control of road fuels liable to excise duties	Hydrocarbon Oil Duties Act 1986
Sanctions	Administration, implementation, investigation etc of UN and EU sanctions (plus domestic anti-terrorism legislation)	Various orders made under United Nations Act 1946, EU legislation applied in Island, Terrorism and Other Crime (Financial Restrictions) Act 2014 etc
• Economic sanctions	Financial sanctions - asset freezes in Island, ban on making funds available etc	
• Other financial sanctions including counter financing of terrorism		
• Trade embargo controls	Controls include arms and other embargoes, and bans on technical assistance, financing etc	UN and EU sanctions measures, Export Control Order 2008 etc
Society Lottery Duty	Excise duty that would be levied on UK Society Lottery scratchcards if sold in Island	Gaming, Betting and Lotteries Act 1988
Terrorism funding	See <i>"Financing of terrorism"</i>	
Timber controls	Controls on imports of timber from certain countries	EU FLEGT controls. Additional to plant health controls
Tobacco excise duty	Excise duty on manufactured tobacco	Tobacco Products Duty Act 1986
Trade control licensing	Licensing etc of trade/movement of certain goods between third countries by persons in/from Island	Various orders made under Export Control Act 2002
Trade mark offences	See <i>"Intellectual Property"</i>	
VAT		Value Added Tax Act 1996

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