

Isle of Man Customs and Excise

Compliance Checks – Excise visits

We are visiting you because you are, or we believe you are, involved in:

- buying, selling, importing, exporting, dealing in or handling goods, or
- providing services which are subject to Excise Duty.

This factsheet is one of a series. For the full list of factsheets in the Compliance checks series, go to <http://www.gov.im/categories/tax-vat-and-your-money/customs-and-excise/public-notices/visits-by-customs-and-excise-officers/>

Why we make visits

We carry out visits to inspect excise goods and any items linked to those goods or relevant services. We do this to make sure that:

- excise controls and laws are being operated correctly
- the right amount of Excise Duty is paid or reclaimed at the right time.

We do not have to tell you in advance that we are coming.

Do you have to allow us to carry out an inspection

You must allow us to carry out an inspection. If you do not, we may:

- withdraw any approval that we have given you
- prosecute you.

You have the right to seek advice but we will not delay carrying out our inspection while you do this.

What if you run your business from home

If your business premises are also your home, we will not enter the parts of the premises that are used solely as your home, unless you invite us to.

What happens at the visit

Our officers will show you their identification when they arrive. We will also explain why we are visiting and what we want to see.

We will inspect excise goods and any items linked to those goods or relevant services.

We will take reasonable action to inspect any part of the premises that are used in connection with excise goods or services. It does not matter if you do not own or occupy the premises.

You must open places, such as store rooms, so that we can check for any goods or items.

This factsheet relates to checks into:

- Air Passenger Duty
- Alcoholic Liquor Duties
- Gambling Duty
- Hydrocarbon Oil Duties
- Lottery Duty
- Machine Games Duty
- Soft Drinks Industry Levy (from 1 April 2019)
- Tobacco Products Duty

We will inspect documents or ask for information relating to the excise goods or services.

We may mark goods, documents or items to show that we have inspected them.

Information and documents we can ask for

We can inspect any documents relating to the business. This includes information held on computers or data storage devices.

You must give us any documents or information that we ask for that relates to the excise goods or services.

If you do not provide the information or documents that we require, we may charge you a penalty.

We have the right to remove any records. If we remove any records we will give you a receipt, keep the records secure and return them to you as soon as we can. If you need them back, we will make copies and give these to you.

Asking other people for information

Sometimes we may need to get information from other people that is relevant to excise goods or services. If we do this, we will not reveal any more about you than is necessary to get the information we need.

Your principal rights and obligations

We will protect information we obtain, receive or hold about you. Article 8 of the Human Rights Act gives you the right to respect for your private and family life, your home and your correspondence. We have the right to carry out an inspection in a reasonable and proportionate way even when it conflicts with your rights. If you think our inspection is not reasonable and proportionate, tell us why.

What happens if you give us information that you know to be untrue

If you:

- give us information that you know to be untrue, whether verbally or in a document, or
- dishonestly declare the wrong amount of duty or claim payments to which you are not entitled

we may carry out a criminal investigation with a view to prosecution.

Privacy Notice

The Treasury collects information about you in order to administer taxation and carry out other functions for which it is responsible (e.g. National Insurance, customs and excise duties, property rates, social security benefits, state pensions and legal aid etc.), and for the detection and prevention of crime.

Whilst that information will primarily be provided by you, where the law allows we may also get information about you from other organisations, or give information about you to them. This may be to check the accuracy of the information provided, prevent or detect crime or protect public funds in other ways. These organisations may include other government departments, the police and other agencies.

To find out more about how we collect and use personal information, contact any of our offices or visit our website at: <https://www.gov.im/about-the-government/departments/the-treasury/privacy-notice/>