



CUSTOMS AND EXCISE MANAGEMENT ACT 1986

PLEASURE CRAFT DIRECTIONS

The Treasury makes these Directions under sections 27(1), 65(2), 79(1) and 181 of the Customs and Excise Management Act 1986¹.

PART 1

1. Commencement

These Directions shall have effect from 1 June 2022.

2. Revocation

The Report of Pleasure Craft and Presentation and Declaration of Goods on Board and Clearance Outwards of Pleasure Craft Directions dated 1 May 2014² are revoked.

3. Interpretation

In these Directions –

“the Regulations” means the Pleasure Craft (Arrival and Report) Regulations 1996³;

“arrival” and “the person responsible” have the meanings given to them by the Regulations;

“depart” means to leave the limits of a port in which the vessel has been anchored, berthed or moored, and similar expressions shall be construed accordingly;

“destination” means the next place after the port of departure at which the vessel is to anchor, berth or moor;

“Import Duty Regulations” means The Customs (Import Duty) Regulations 2019⁴;

¹ AT 34 of 1986 https://legislation.gov.im/cms/images/LEGISLATION/PRINCIPAL/1986/1986-0034/CustomsandExciseManagementAct1986_24.pdf

² GC 2014/0015

³ SD 444/96

⁴ SD 2019/0152

“the Management Act” means the Customs and Excise Management Act 1986;

“pleasure craft” means –

- a) in Part 2, a vessel which at the time of its arrival in the Island, is being used for private recreational purposes; and
- b) in Part 3, a vessel which departs from a port in the Island while being used for private recreational purposes;

“proper officer” has the meaning given by section 2(2) of the Management Act.

PART 2

REPORT OF PLEASURE CRAFT INTO THE ISLAND AND PRESENTATION AND DECLARATION OF GOODS ON BOARD

4. Report by pleasure craft upon arrival in the Island

Where a report is required of the arrival of a pleasure craft into the Island from a place outside the territory of the Island and the United Kingdom, the form and manner of making the report and the particulars to be supplied shall be as set out in subparagraph (2).

The person responsible (“P”), or a person acting on P’s behalf, shall make the report of arrival by completing the declaration section in Part 2 of Form C1331 MAN entitled “Arriving in the Isle of Man, Pleasure craft on non-IOM/UK Voyages”. The particulars to be supplied shall be those indicated in sections (i), (ii) and (iii); and following the reporting procedure set out in the Form.

5. Declaration of goods upon arrival of pleasure craft in the Island

For the purposes of section 79(1) (customs and excise control of persons entering or leaving the Island) of the Management Act, the declaration required in respect of goods on board a pleasure craft which arrives as described in paragraph 4(1), shall be made –

- a) for non-commercial goods by completing sections (i) and (iii) of Part 2 of Form C1331 MAN and the box under the heading “List restricted, prohibited or excess goods in this box. Also, those goods which are to be treated as duty-free stores” and following the reporting procedure set out in the Form;
- b) orally to the proper officer where regulations 18-22 of the Import Duty Regulations apply; or
- c) by conduct where regulations 24-27 and regulation 29 of the Import Duty Regulations apply, save where the goods in question fall within section 79(1)(b) of the Management Act.

The person responsible (“P”), or a person acting on P’s behalf, for applying for clearance inwards must send the completed Part 2 of Form C1331 MAN that contains particulars of the matters specified in it, by appropriate electronic means or by post to the address stated on the Form.

6. Prescription of Part 2 of Form C1331 MAN

Part 2 of Form C1331 MAN is prescribed by these Directions for the purposes of the Regulations.

7. Report of arrival of a pleasure craft into the Island

The following journeys for pleasure craft need to be reported in accordance with section 27(1) of the Management Act –

- (a) EU Member States into the Island;
- (b) Rest of the World into the Island;
- (c) Channel Islands into the Island.

PART 3

CLEARANCE OUTWARDS OF PLEASURE CRAFT

8. The procedure for obtaining clearance outwards

Paragraphs 9 and 10 set out -

- (a) the procedure for obtaining clearance outwards of a vessel which is to depart as a pleasure craft from a port in the Island to a destination outside of the Island and the United Kingdom;
- (b) the document to be produced; and
- (c) the information to be furnished by a person applying for such clearance.

9. The document to be produced for the purpose of obtaining clearance

The document to be produced for the purpose of obtaining clearance outwards referred to in paragraph 8 is Part 1 of Form C1331 MAN entitled “Leaving the Isle of Man, Pleasure craft on non-IOM/UK voyages”.

10. The method of applying for clearance outwards

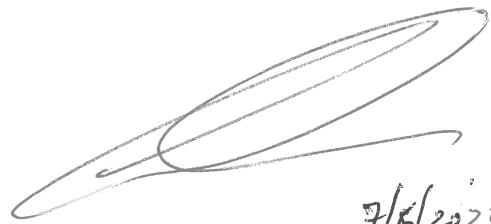
The person responsible for applying for clearance outwards, or the person acting on their behalf, must send Part 1 of Form C1331 MAN that contains particulars of the matters specified in it by appropriate electronic means or by by post to the address stated on the Form.

11. **Report of clearance outwards of a pleasure craft from the Island**

The following journeys for pleasure craft need to be reported in accordance with section 65(2) of the Management Act –

- (a) the Island to EU Member States;
- (b) the Island to Rest of World;
- (c) the Island to Channel Islands.

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7/6/2022

DR ALEX ALLINSON MHK
Minister for the Treasury