

# Customs and Excise

## Notice 1010MAN

### Arrival and Departure Reporting for Aircrafts, Ships and Other Commercial Vessels



**Isle of Man**  
Government

*Reiltys Ellan Vannin*

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# Customs & Excise

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### Contents

1.0 Introduction.....	2
2.0 Overview.....	2
3.0 General Aviation.....	2
3.1 Arrival.....	2
3.1.1 Arriving from the Channel Islands.....	2
3.1.2 Arriving from a country outside of the Isle of Man or United Kingdom.....	2
3.2 Departure.....	3
3.2.1 Departing to the Channel Islands.....	3
3.2.2 Departing to a country outside of the Isle of Man or United Kingdom.....	3
4.0 Commercial Aircraft.....	3
4.1 Arrival.....	3
4.2 Departure.....	3
5.0 Pleasure Craft.....	4
5.1 Arrival.....	4
5.1.1 Arriving from the Channel Islands.....	4
5.1.2 Arriving from a country outside of the Isle of Man or United Kingdom.....	4
5.2 Departure.....	4
5.2.1 Departure to the Channel Islands.....	4
5.2.2 Departure to a country outside of the Isle of Man or United Kingdom.....	5
6.0 Other Ships and Commercial Vessels.....	5
6.1 Arrival.....	5
6.1.1 Arriving from the Channel Islands.....	5
6.1.2 Arrival from a country outside of the Isle of Man or United Kingdom.....	5
6.2 Departures.....	5
6.2.1 Departure to the Channel Islands.....	5
6.2.2 Departure to a country outside of the Isle of Man or United Kingdom.....	6
7.0 Other Information.....	6



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# Customs & Excise

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### 1.0 Introduction

This Notice provides general guidance on when and how to make a report to Customs in the Isle of Man when your aircraft, ship or other vessel is required to do so. It provides information to the requirements of the Customs and Excise Management Act 1986, and Treasury Directions made under that Act.

### 2.0 Overview

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

Whilst the Channel Islands are part of the customs territory of the Common Travel Area, arrivals from the Channel Islands require clearance by Customs and Excise.

For more information on the requirement to declare "cash" of over £10,000 entering or leaving the Island, please see Notice 9011 MAN on the Customs and Excise website.

### 3.0 General Aviation

This section is concerned with general aviation, and sets out the requirements for flights arriving from, or departing to, places outside the Isle of Man and United Kingdom.

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

For more details of the requirements, please see the [General Aviation page](#) on the Customs and Excise website.

#### 3.1 Arrival

##### 3.1.1 Arriving from the Channel Islands

The Channel Islands form part of the Common Travel Area (with the United Kingdom and Ireland). Therefore, you will still require clearance by Customs and Excise for arrival from the Channel Islands.

##### 3.1.2 Arriving from a country outside of the Isle of Man or United Kingdom

- a) you must land at Isle of Man Airport;



# Customs & Excise

## Notice 1010MAN: Arrival and Departure Reporting for Aircrafts, Ships and Other Commercial Vessels

- b) you must inform Customs and Excise in advance;
- c) you will be required to provide details of your flight plan and full passenger information (your name, date of birth and nationality, and those of all passengers);
- d) you must declare any birds or animals on board, any prohibited or restricted goods;
- e) you must declare any goods in excess of your customs duty-free allowances, and any duty-free stores carried on board;
- f) you must also declare any "cash" with a value of over £10,000 in any currency;
- g) before leaving your point of departure for the Island you must make arrangements with the Isle of Man Immigration Service to arrange clearance on arrival. Contact can be made via the webpage: [Gov.im/immigration](http://Gov.im/immigration)

## 3.2 Departure

### 3.2.1 Departing to the Channel Islands

You must inform Customs and Excise up to two hours minimum in advance of your departure. You must also declare any "cash" with a value of over £10,000 in any currency.

### 3.2.2 Departing to a country outside of the Isle of Man or United Kingdom

You must notify both Customs and Excise and the Isle of Man Immigration Service in advance of your departure.

## 4.0 Commercial Aircraft

For more details of the requirements, please see [Treasury Directions: Passenger Information Directions \(GC 2022/0004\)](#) on the Customs and Excise website.

### 4.1 Arrival

Where alternative arrangements have not been agreed with or accepted by Customs and Excise, the minimum notice of arrival of 2 hours is required and you must make arrangements to arrive at IOM Airport.

### 4.2 Departure

Where alternative arrangements have not been agreed with or accepted by Customs and Excise, the minimum notice of departure of 2 hours is required.



### 5.0 Pleasure Craft

In this Part, "pleasure craft" means a sea-going vessel being used for private recreational purposes.

For more details on the requirements, please see [Treasury Directions: Pleasure Craft Directions \(GC2022/0005\)](#) on the Customs and Excise website.

### 5.1 Arrival

#### 5.1.1 Arriving from the Channel Islands

The Channel Islands form part of the Common Travel Area (with the UK and Ireland). You will still require clearance by Customs and Excise for arrival from the Channel Islands (as well as other "Special Territories"). You must also declare any "cash" with a value of over £10,000 in any currency and any prohibited and restricted goods.

#### 5.1.2 Arriving from a country outside of the Isle of Man or United Kingdom

- a) You must display a "Q" flag on entering Isle of Man territorial waters. This must not be taken down until clearance has been given.
- b) You must complete the relevant sections of [Part 2 of Form C1331 MAN](#). The form should then be sent by email to: [iomdeferment.customs@gov.im](mailto:iomdeferment.customs@gov.im)
- c) You will be asked for details of your routing and full passenger information (your name, date of birth and nationality, and those of all passengers)
- d) You must declare any birds or animals on board, any prohibited or restricted goods.
- e) You must declare any goods in excess of your customs duty-free allowances, and any duty-free stores carried on board.
- f) You must also declare any "cash" with a value of over £10,000 in any currency.
- g) You must make arrangements with the Immigration Service to arrange clearance on arrival.

### 5.2 Departure

#### 5.2.1 Departure to the Channel Islands

- a) You must inform Customs and Excise in advance by completing Part 1 of Form C1331 MAN. The form should then be sent by email to: [iomdeferment.customs@gov.im](mailto:iomdeferment.customs@gov.im)
- b) You must also declare any "cash" with a value of over £10,000 in any currency.



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# Customs & Excise

## Notice 1010MAN: Arrival and Departure Reporting for Aircrafts, Ships and Other Commercial Vessels

### 5.2.2 Departure to a country outside of the Isle of Man or United Kingdom

- a) You must notify both Customs and Excise and the Immigration Service in advance.
- b) You must complete the relevant sections of [Part 1 of Form C1331 MAN](#). The form should then be sent by email to: [iomdeferment.customs@gov.im](mailto:iomdeferment.customs@gov.im)

## 6.0 Other Ships and Commercial Vessels

For more details of the requirements, please see Part 2 of [Treasury Directions: Passenger Information Directions \(GC 2022/0004\)](#) on the Customs and Excise website.

### 6.1 Arrival

#### 6.1.1 Arriving from the Channel Islands

- a) The Channel Islands form a part of the Common Travel Area (with the UK and Ireland). You will therefore still require clearance by Customs and Excise for arrival from the Channel Islands - the details of the requirements and the forms to be used may be found in Part 2 of, and Schedule 2 to, the Directions;
- b) You must also declare any "cash" with a value of over £10,000 in any currency and any prohibited and restricted goods.

#### 6.1.2 Arrival from a country outside of the Isle of Man or United Kingdom

- a) You will require customs clearances - the details of the requirements and forms to be used may be found in Part 2 of, and Schedule 2 to, the Directions;
- b) You must declare any birds or animals on board, and any prohibited or restricted goods;
- c) You must also declare any "cash" with a value of over £10,000 in any currency.
- d) You must declare any duty-free stores carried on board, and any crew or passengers duty-free goods in excess of their respective allowances.
- e) If carrying more than 12 passengers, details of each passenger must be provided.

### 6.2 Departures

#### 6.2.1 Departure to the Channel Islands

- a) You do have to inform Customs and Excise in advance, but you must also declare any "cash" with a value of over £10,000 in any currency. Note that it may be necessary to contact the Immigration Service if you or any of your passengers require immigration clearance.



**Isle of Man**  
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# Customs & Excise

## Notice 1010MAN: Arrival and Departure Reporting for Aircrafts, Ships and Other Commercial Vessels

### 6.2.2 Departure to a country outside of the Isle of Man or United Kingdom

- a) You will require customs clearance;
- b) You must also declare any "cash" with a value of over £10,000 in any currency;
- c) If carrying more than 12 passengers, details of each passenger must be provided.

### 7.0 Other Information

The Channel Islands are Special Territories but, for the purposes of this Notice, they are dealt with separately.

For the purposes of declaring "cash" of over £10,000 being removed from, or brought into, the Island cash is defined as follows:

- 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) of the Customs and Excise Management Act 1986;
- g) a forged or counterfeit version of any instrument or currency mentioned in subparagraph (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".

### Contact Details

If you need more advice or information please contact the Advice Centre:

Custom House  
North Quay  
Douglas  
Isle of Man  
IM99 1AG  
Tel: (01624) 648190  
Email: [customs@gov.im](mailto:customs@gov.im)



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# Customs & Excise

**Notice 1010MAN: Arrival and Departure Reporting for Aircrafts, Ships  
and Other Commercial Vessels**

Web: [www.gov.im/customs](http://www.gov.im/customs)

Out of Hours number: 01624 648110

## **Immigration Service:**

Ground Floor  
Government Office  
Bucks Road  
Douglas  
IM1 3PN  
Tel: +44 1624 685203  
Fax: +44 1624 685210  
Email: [immigration@gov.im](mailto:immigration@gov.im)

## **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/>