

# **NOVA 3 MAN**

## **- Notification for Vehicle Arrivals**

### **Guidance**

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**Isle of Man**  
**Government**

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### Contents

<b>1. Introduction</b> .....	3
<b>1.1 Where is the law?</b> .....	3
<b>2. What documents will Vehicle licensing accept as allowing registration?</b> .....	3
<b>3. What vehicles are affected?</b> .....	3
<b>4. Can I register and/or licence my vehicle before notifying Customs &amp; Immigration?</b> .....	3
<b>5. What customs charges may be due?</b> .....	3
<b>6. When do I have to notify Customs &amp; Immigration?</b> .....	4
<b>7. How do I notify Customs &amp; Immigration?</b> .....	4
<b>8. Where can I get a form to notify arrival?</b> .....	4
<b>9. What about re-imported former United Kingdom or Isle of Man vehicles?</b> ...	4
<b>10. What evidence will I receive after I have notified Customs and Immigration?</b> .....	4
<b>11. I have notified HMRC in the United Kingdom before bringing the vehicle to the Island: do I still have to notify Customs and Immigration here?</b> .....	5
<b>12. I have a new car and a V.55 form provided by the manufacturer or main importer/dealer</b> .....	5
<b>13. I have a car that was originally imported into the United Kingdom, but has been registered there</b> .....	5
<b>14. Will Customs and Immigration want to examine the vehicle?</b> .....	5
<b>15. What supporting evidence might Customs and Immigration require?</b> .....	5
<b>16. When do I pay any charges due?</b> .....	5
<b>17. I bought a vehicle tax-free for export, do I have to notify Customs and Immigration when I re-import it (or retain it here)?</b> .....	6
<b>18. Are there any general exceptions from the requirement for prior notification to Customs and Immigration?</b> .....	6
<b>19. What are the Member States of the EU?</b> .....	6
<b>20. Is there a right of appeal?</b> .....	6

### 1. Introduction

The purpose of this document is to provide guidance on the process of vehicle importation to the Island and how to notify Customs and Immigration.

This guide is provided for information purposes and is not intended as a definitive statement of the law.

#### 1.1 Where is the law?

Schedule 12 to the Value Added Tax Act 1996, the Value Added Tax Regulations 1996 (as amended), and the Customs and Excise Management Act 1986.

### 2. What documents will Vehicle licensing accept as allowing registration?

- NOVA 2 MAN
- V55 (1 or 2)
- V5 (with no customs restriction)
- C&E 386 or 388 issued before 15 April 2013

### 3. What vehicles are affected?

All motorised road vehicles imported from anywhere outside the United Kingdom and Isle of Man, including used vehicles. Only permanent imports are affected - visiting vehicles are not affected. See 20 below re exceptions.

### 4. Can I register and/or licence my vehicle before notifying Customs & Immigration?

No. The law does not permit the vehicle to be registered until Customs & Immigration is satisfied that any charges due have been secured.

### 5. What customs charges may be due?

- Customs duty if imported from outside the EU
- Import VAT

You may be required to make an import declaration. This is done using the new Customs Declaration Service (CDS).

A customs agent/freight forwarder will be able to assist you with any customs requirements/reliefs that may be available such as Transfer of residence (TOR). For further guidance see the following guidance webpages from HMRC:

- <https://www.gov.uk/guidance/list-of-customs-agents-and-fast-parcel-operators>
- <https://www.gov.uk/guidance/transfer-of-residence-to-great-britain>

### **6. When do I have to notify Customs & Immigration?**

Within 14 days of the vehicle's arrival in the United Kingdom/Isle of Man (which is a single area for customs purposes).

### **7. How do I notify Customs & Immigration?**

By completion of the NOVA 1 MAN Notification of Vehicle Arrival form together with supporting evidence.

The form should be sent by email to: [iomdeferment.customs@gov.im](mailto:iomdeferment.customs@gov.im)

### **8. Where can I get a form to notify arrival?**

The NOVA 1 MAN Notification of Vehicle Arrival form is available on the Customs and Immigration website and also from the public counter at Custom House.

The public counter is open Monday to Friday: 10am to 2pm

You are encouraged to make appointments before visiting and they can also be arranged outside of counter opening hours on request.

### **9. What about re-imported former United Kingdom or Isle of Man vehicles?**

If re-imported from a place outside the United Kingdom, they may be liable to customs charges and they still require notification to Customs and Immigration.

### **10. What evidence will I receive after I have notified Customs and Immigration?**

A NOVA 2 MAN form.

### **11. I have notified HMRC in the United Kingdom before bringing the vehicle to the Island: do I still have to notify Customs and Immigration here?**

Yes. Customs and Immigration will verify your notification and issue you with a NOVA 2 MAN required to be able to register your vehicle.

### **12. I have a new car and a V.55 form provided by the manufacturer or main importer/dealer**

If you have a V.55 (1 or 2) issued by the manufacturer this will be accepted as evidence of having notified Customs and Immigration.

### **13. I have a car that was originally imported into the United Kingdom, but has been registered there**

You do not need to notify Customs and Immigration if there is no restriction on the V.5 (logbook) for the vehicle. Note that any restriction on the disposal of the vehicle imposed by HMRC will be transferred to your Isle of Man registration document.

### **14. Will Customs and Immigration want to examine the vehicle?**

Customs and Immigration may need to inspect the vehicle to confirm that the details on the notification and supporting documents are correct.

### **15. What supporting evidence might Customs and Immigration require?**

- A copy of the CDS import declaration
- Any foreign registration or document or certificate of export
- Evidence of purchase price (if new)
- Any document or correspondence from HMRC
- Any document provided by importer, exporter or dealer.

### **16. When do I pay any charges due?**

Any customs duty/import VAT has to be paid before the vehicle is cleared by Customs and Immigration (i.e. before Customs and Immigration will issue a NOVA 2 MAN permitting its registration).

### **17. I bought a vehicle tax-free for export, do I have to notify Customs and Immigration when I re-import it (or retain it here)?**

Yes. If you purchased the car under the VAT-free export scheme, you may be liable to pay some or all of the tax deferred if you have not complied with the requirements of the scheme.

### **18. Are there any general exceptions from the requirement for prior notification to Customs and Immigration?**

Yes:

- vehicles previously registered in the United Kingdom and which have no customs restriction on them;
- temporary visitor's vehicles;
- vehicles being brought back to the Island by residents after holiday abroad;
- visiting armed forces' vehicles.

### **19. What are the Member States of the EU?**

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

**Note that the Channel Islands and Gibraltar are not part of the EU for the purposes of NOVA.**

Cyprus excludes areas not controlled by the Government of the Republic of Cyprus (i.e. the Turkish Republic of Northern Cyprus).

France includes Monaco.

Portugal includes the Azores and Madeira.

Spain includes the Balearic Islands (Majorca, Minorca, Ibiza and Formentera).

### **20. Is there a right of appeal?**

Yes. There is the normal right of an independent internal review and/or appeal to the independent VAT and Duties Tribunal against any assessment of charges due.

Also see Notice Appeal 1 MAN and Notice Appeal 3 MAN on the Customs and Immigration website for more information.

### 21. Other Information

#### Contact Details

If you need more advice or information please contact the Excise and Customs Advice Team:

Custom House  
North Quay  
Douglas  
Isle of Man  
IM99 1AG

Tel: (01624) 648190

Email: [iomdeferment.customs@gov.im](mailto:iomdeferment.customs@gov.im)

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

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