

Treasury
Customs and Excise Division

Introduction to
Import, Export and Trade Control Licences



June 2014
(amended to 27 July 2016)



Isle of Man
Government

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If you are involved in importing or exporting goods you need to check if you require a licence.

Generally speaking, in this guide, “imports” and “exports” means importing goods into, or exporting goods out of the single customs area of the Isle of Man and United Kingdom.

Trade control licensing (on trafficking and brokering activities)

You may also need a licence if you are involved in the movement of certain goods between two other countries outside the United Kingdom and Isle of Man - see Notice 279T MAN.

Export licences

There are controls on the export of military or paramilitary goods, technology, artworks, plants and animals, medicines and chemicals. Whether a licence is required or not may depend on the potential use of the item invoice (e.g. if it has a potential military use, or can be used in the development, manufacture or delivery of weapons of mass destruction) and/or the destination of the goods - see Notice 279 MAN.

Dual-use goods

These are goods which can have both a legitimate civilian use, and an actual or potential military use, or that can be used in the development, manufacture or delivery of weapons of mass destruction.

Cultural goods

The export of cultural goods could involve two licences.

The removal from the Isle of Man to any destination (including the United Kingdom) of an item of Manx cultural importance may require a licence from Manx National Heritage - see Notice 279C MAN.

The export of artworks, antiques and other cultural objects from the single customs area of the Isle of Man and United Kingdom may require a licence issued by the Treasury - see Notice 279C MAN.

Cash imports and exports

If you bring into, or send from, the Isle of Man cash in excess of €10,000 you must make a declaration to Customs and Excise. This also applies to cash brought from, or sent to, the



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United Kingdom. You should note that if you take €10,000 or more from the Isle of Man to the United Kingdom (or any other EU Member State), or vice versa, you will need to make a declaration to the customs authority in that country. See Notice 9011 MAN.

Import licences

There are controls on the import of certain goods, including firearms, plants and animals, foods, medicines, textiles and chemicals. Whether or not you would need a licence may depend on where the goods are coming from.

Exporting or importing goods without the right licence is a criminal offence. Trafficking or brokering in certain goods between certain places without the right licence is also a criminal offence.

You may need a licence even if you are only exporting or importing the goods on a temporary basis, and the same would apply to goods subject to trade control licensing even if you intend to re-import or dispose of the goods at some point.

Open general licences

There are various open general licences that may permit your export or import, or activity requiring a trade control licence and which you may be able to use. You would usually have to register use of the licence and meet all the conditions of the licence.

For example, a condition of the Open General Trade Licence for armed anti-piracy maritime security activities requires prior authorisation before being able to register and use the licence.

Other conditions may restrict the exact type of goods covered, or the destinations or end-users.

UK import and export licences

Licences issued by the UK Export Control Organisation and the Import Licensing Branch are recognised in the Isle of Man.

Sanctions and embargoes

UN and EU sanctions with effect in the Isle of Man may impose prohibitions or restrictions on trade with certain people, entities or places; including restrictions on the use of Isle of Man aircraft or ships, or financing trade or other activities.

Licences may be available, but the breach of the sanctions measures can be a criminal offence.

For more information

In the Isle of Man, Customs and Excise administers sanctions and import, export and trade control licensing matters. Information provided by Customs and Excise can be found on its website at - <https://www.gov.im/categories/tax-vat-and-your-money/customs-and-excise/>

Import controls

<https://www.gov.im/categories/tax-vat-and-your-money/customs-and-excise/import-controls-in-the-isle-of-man/>

Sanctions and export controls (including trade control licensing)

<https://www.gov.im/categories/tax-vat-and-your-money/customs-and-excise/sanctions-and-export-control/>

Cash declarations

<https://www.gov.im/media/90826/notice-9011-carrying-cash-in-and-out-of-iom-2-june-2015.pdf>

Information from the UK

<https://www.gov.uk/guidance/export-and-import-licences-for-controlled-goods-and-trading-with-certain-countries>

Amendments to this Notice

21 January 2016	Hyperlinks checked and updated; reference to Open General Licences amended to mention trade control licensing
27 July 2016	Reference to BIS on page 3, as new Department for International Trade took over responsibility for ECO on 18 July 2016

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