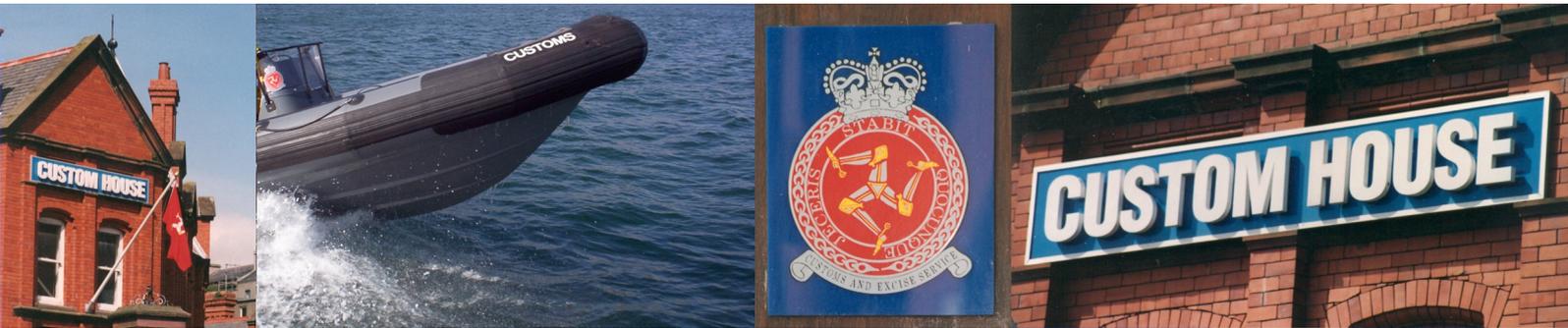


Treasury
Customs and Excise Division

Introduction to
Cash Entering or Leaving the Island



March 2015
(Updated to 27 December 2017)



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If cash in excess of €10,000 -

- is sent to or taken from; or
- is brought into or received in,

the Isle of Man, then the person carrying, sending or receiving it must make a declaration to Customs and Excise.

This applies to cash going to, or coming from, anywhere outside the Island; and regardless of whether the cash is being carried by someone, or is sent in the mail, by courier service or is contained in freight, a vehicle or a vessel.

“Cash” includes any banknotes or coins in any currency (including counterfeit), postal orders and cheques of any kind (including travellers’ cheques), but excluding cheques drawn on a British or Irish bank. It also includes stored value cards and other document, device, coin or token with a monetary value. (See Notice 9011 MAN for a full definition).

You also need to declare if you are sending, taking or receiving other things which are as good as cash, that is to say, banker’s drafts, bearer bonds and bearer shares.

The €10,000 threshold applies to the total value of any and all cash, cheques, travellers’ cheques, banker’s drafts, bearer bonds and bearer shares.

Customs officers have powers to -

- ask questions about the cash, where it came from and the intended use;
- require a person to disclose if they are carrying or have with them any cash in excess of €10,000;
- require further information about the cash;
- carry out searches of persons and their baggage, vehicles, goods and postal packets if they reasonably suspect someone or something is carrying or contains undeclared cash in excess of €10,000 (section 171A, Customs and Excise Management Act 1986 provides further search powers to officers);
- seize any cash where -
 - ◊ it has not been declared;



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- ◇ a false declaration or false information has been provided; or
- ◇ there are grounds to suspect it may be the proceeds of unlawful conduct, or is intended for use in unlawful conduct.

Note that if you take the “cash” into or out of the UK (or any other EU Member State) and it is €10,000 or more you would be required to make a similar declaration to customs there as well.

More information, and a declaration form, can be found in Notice 9011 MAN at -

<https://www.gov.im/media/90826/notice-9011-carrying-cash-in-and-out-of-iom-03-apr-17.pdf>

Warning

It is an offence under Part VA of the Customs and Excise Management Act 1986 -

- to refuse, or fail to produce, your baggage when required to do so by an officer;
- to refuse to make a declaration or disclosure when required to do so; and
- to make a declaration or disclosure, orally or in writing, which is false.

It is also an offence under section 10 of the Act to obstruct an officer in the course of their duties.

Conviction for these offences can involve significant penalties, including imprisonment.

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