

Treasury
Customs and Excise Division

Notice 1007 MAN

Entering the Island from an EU country:
Customs rules fact and fiction



June 2016



Isle of Man
Government

Reilts Ellan Vannin

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Amendments to this Notice

This Notice provides a brief introduction to the exercise of powers by customs officers in respect of people entering the Isle of Man when travelling from a Member State of the European Union other than the UK. It is provided for general information purposes only, and is not intended to be a comprehensive statement of the law. It is designed to answer several of the typical questions that a traveller might have about customs powers.



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This leaflet contains information about when Customs and Excise might stop people coming into the Island from an EU country, what you are allowed to bring with you and what the consequences could be if you do break the law.

Can Customs stop me?

Yes. Customs and Excise can stop people in three circumstances -

1. Anybody entering the Island may be stopped, asked a few questions and sometimes a Customs Officer may check their vehicle and/or baggage. We do this under the power given to us under section 79 of the Customs and Excise Management Act 1986 for the purpose of protecting the Island from the smuggling of a wide range of prohibited and restricted goods such as drugs, firearms and obscene material.
2. When Customs have reasonable grounds to suspect that somebody may be carrying tobacco or alcohol which is for a commercial purpose and therefore not for their own use, they are also empowered under sections 170 and 170A of the same Act to detain people and search their vehicle and any articles that they are carrying. Customs and Excise can use this power anywhere in the Island.
3. Under Part VA of the Customs and Excise Management Act 1986 in connection with the requirement to declare or disclose to Customs and Excise if you are bringing into, or taking from, the Island cash of a value of more than €10,000. Please see Public Notice 9011 MAN for more details.

Do Customs stop people at random?

No. Not least because it would not be a very efficient way of doing our job. We try to stop as few people as possible consistent with our task of finding illicit goods. Unfortunately, smugglers don't want to stick out like sore thumbs and they try to blend in with the great majority of law-abiding travellers.

This means we need your co-operation should it be necessary to stop you. If you are not carrying anything illegal with you then any stop will normally only take a few minutes at most.

If you are spoken to you will be handed a leaflet explaining the use of our powers.

Can I bring back as much tobacco or alcohol as I like?

Yes, as long as it is for your own use or as a gift. However, if the person you give the goods to pays you in any way (including reimbursing you for any expenses or payment in kind), then it is not a gift and the goods may be seized.

If you have any tobacco products over these limits you should speak to a Customs officer. You can contact an officer at Custom House, or on the red point phone at the Airport.

You cannot bring back tobacco or alcohol which is for a commercial purpose and therefore not for your own use without payment of duties in the Island. That means you cannot bring these goods back if you plan to sell any of them or receive any other form of reimbursement for some or all of those goods.

You may not bring in excise goods, such as alcohol or tobacco products, which are “bootleg”; i.e. that have been produced illicitly in the UK (or elsewhere) and not borne the proper duty and/or tax, or which have been smuggled into or through the UK and have not had the proper duty and/or tax paid.

How do Customs and Excise establish that my tobacco or alcohol is not for my own use?

If you bring back large quantities of tobacco or alcohol you may be asked to provide a satisfactory explanation for how those goods are all for your own use.

You are particularly likely to be asked questions if you have more than -

- 3200 cigarettes
- 400 cigarillos
- 200 cigars
- 3 kg of smoking tobacco
- 110 litres of beer
- 10 litres of spirits
- 90 litres of wine
- 20 litres of fortified wine (such as port or sherry)

The officer will take into account all the factors of the situation and your explanation. If you are unable or you refuse to provide a satisfactory explanation the officer may well conclude that those goods are for commercial purposes and not for your own use.

What happens if I try to bring in tobacco or alcohol which is not for my own use?

If we are satisfied the goods are being brought into the Island for a commercial purpose, and are not for own use, we may seize them and any vehicle used to transport them and may not return them to you.

You could also face a fine of up to £5,000 for possessing unmarked tobacco and up to seven years imprisonment on conviction of a serious offence.

Please see Notice 12A MAN - What you can do if things are seized by Customs and Excise.

Doesn't sound so unreasonable does it?

Customs and Excise want the same things as the vast majority of ordinary law-abiding citizens.

We want you to enjoy your visit abroad. We know that buying some alcohol and tobacco for your own use is often part of the fun and it is a right we all enjoy as part of the European Single Market - but we also have a duty to protect you and your family from

threats like drugs, firearms, disease and paedophiles, and we want to stop tobacco and alcohol smugglers evading taxes that fund vital public services.

What are the EU countries?

The EU countries are -

Austria, Belgium, Bulgaria, Croatia, Cyprus*, Czech Republic, Denmark, Estonia, Finland, France, Germany, Greece, Hungary, the Irish Republic, Italy, Latvia, Lithuania, Luxembourg, Malta, the Netherlands, Poland, Portugal, Romania, Slovakia, Slovenia, Spain (but not the Canary Islands), Sweden, and the UK (but not Gibraltar or the Channel Islands).

*Though the whole of Cyprus is part of the EU, goods from any area of Cyprus not under effective control of the Government of the Republic of Cyprus are treated as non-EU imports.

Although Gibraltar is part of the EU, it is outside the Community customs territory. The customs allowances for outside the EU therefore apply to goods acquired there.

How can I find out more?

If you would like to know more, you can contact Customs and Excise at -

Custom House
North Quay
Douglas
Isle of Man
IM99 1AG

Tel: (01624) 648130

Fax: (01624) 661725

Email: customs@gov.im

Website: <http://www.gov.im/customs>

HM Revenue & Customs National Advice Service on 0845 010 9000, and its website at www.hmrc.gov.uk/index.htm can also provide information.

If you have any information about illegally imported drugs, alcohol, cigarettes or tobacco, call CUSTOMS CONFIDENTIAL free on 0800 59 5000.

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