

Treasury
Customs and Excise Division

Notice 1010 MAN

Aircraft, Ships etc.

Reporting Arrival or Departure for Customs Purposes



August 2017



Isle of Man
Government

Reilrys Ellan Vannin

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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 in a convenient form to the requirements of the Customs and Excise Management Act 1986, and Treasury Directions made under that Act.

1. The Isle of Man is part of the customs territory of the EU, and as it also forms a part of the fiscal (VAT and excise) territory, it should be considered as if it were part of the EU.
2. The Isle of Man also forms part of the Common Travel Area with the UK, Ireland and Channel Islands, which allows the free movement of persons within the area.
3. Whilst the Channel Islands are part of both the customs territory of the EU and the Common Travel Area they are not part of the fiscal territory of the EU, and therefore arrivals from the Channel Islands require clearance by Customs and Excise.
4. 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.
5. For the purposes of this Notice, the EU and an "EU country" does not include the UK.

Part 1

General aviation

6. This Part is concerned with general aviation, and sets out the requirements for flights arriving from, or departing to, places outside the UK and Isle of Man. There are different rules for flights to and from EU and non-EU countries, and flights to and from the Channel Islands and certain other special territories associated with the EU.
7. This Part does not cover air navigation or air traffic reporting requirements, and you should check these before flying.
8. For more details of the requirements, please see the Notice ["Flying your aircraft to or from the Isle of Man"](#) on the Customs and Excise website.

Arrival

9. ARRIVING FROM AN EU COUNTRY -
 - a. you must inform Customs and Excise in advance;
 - b. you will be asked for flight plan details and your name and nationality, and the names and nationalities of any passengers;
 - c. if you have any non-EU nationals travelling on the aircraft you must contact the Immigration Service to arrange clearance;

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- d. you must declare any birds or animals on board, and any prohibited or restricted goods;
 - e. you must also declare any "cash" with a value of over €10,000 in any currency.
10. ARRIVING FROM THE CHANNEL ISLANDS - The Channel Islands are outside the EU for fiscal purposes, though they do form a part of the Common Travel Area (with the UK and Ireland) and the customs territory of the EU. Therefore you will still require clearance by Customs and Excise for arrival from the Channel Islands.
11. ARRIVING FROM ONE OF THE OTHER "SPECIAL TERRITORIES" - These are also outside of the EU for customs purposes and you will still require clearance by Customs and Excise.
12. ARRIVING FROM A COUNTRY OUTSIDE THE EU -
- a. you must land at Ronaldsway (Isle of Man) Airport;
 - b. you must inform Customs and Excise in advance;
 - c. you will be asked for 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 Immigration Service to arrange clearance on arrival.

Departure

13. DEPARTING TO AN EU COUNTRY - You do not 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.
14. DEPARTING TO THE CHANNEL ISLANDS - You do not 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.
15. DEPARTING TO ONE OF THE OTHER "SPECIAL TERRITORIES" - You do not 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.
16. DEPARTING TO A COUNTRY OUTSIDE THE EU - You must notify both Customs and Excise and the Immigration Service in advance.

Part 2

Commercial aircraft

17. For more details of the requirements, please see ["Treasury Directions: Passenger Information and Ships Report Inwards"](#) on the Customs and Excise website.
18. ARRIVALS - Where alternative arrangements have not been agreed with or accepted by Customs and Excise, the following minimum notice of arrival is required -
 - a. from an EU country - 4 hours;
 - b. from the Channel Islands or a "Special Territory" - 12 hours; or
 - c. from a country outside the EU - 24 hours.
19. DEPARTURES - Where alternative arrangements have not been agreed with or accepted by Customs and Excise, the following minimum notice of departure is required -
 - a. to an EU country - 4 hours;
 - b. to an eventual destination in the Channel Islands or a "Special Territory" - 12 hours; or
 - c. to any other destination outside the EU - 24 hours.
20. For both arrivals and departures, the "owner" (which includes the owner, operator, commander) must supply the passenger and other information contained in Schedule 1 to the Direction.

Part 3

Pleasure craft

21. In this Part, "pleasure craft" means a sea-going vessel being used for private recreational purposes.
22. For more details on the requirements, please see Treasury Directions ["Report of Pleasure Craft and Presentation and Declaration of Goods on Board and Clearance Outwards of Pleasure Craft"](#) (GC 2014/0015) on the Customs and Excise website.

Arrival

23. ARRIVING FROM AN EU COUNTRY -
 - a. you do not have to inform Customs and Excise in advance;

- b. if you have any non-EU nationals travelling on the vessel you must contact the Immigration Service to arrange clearance;
 - c. you must declare any birds or animals on board, and any prohibited or restricted goods;
 - d. you must also declare any "cash" with a value of over €10,000 in any currency;
 - e. you must declare any duty-free stores carried on board.
24. ARRIVING FROM THE CHANNEL ISLANDS - The Channel Islands are outside the EU for fiscal purposes, though they do form part of the Common Travel Area (with the UK and Ireland) and the customs territory of the EU. 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.
25. ARRIVING FROM ONE OF THE OTHER "SPECIAL TERRITORIES" - These are also outside of the EU for customs purposes and you will still require clearance by Customs and Excise. Note that it may be necessary to contact the Immigration Service if you or any of your passengers require immigration clearance. You must also declare any "cash" with a value of over €10,000 in any currency and any prohibited or restricted goods.
26. ARRIVING FROM A COUNTRY OUTSIDE THE EU -
- 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 C.1331 MAN.
 - 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.

Departure

27. DEPARTURE TO AN EU COUNTRY - You do not 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.

28. DEPARTURE TO THE CHANNEL ISLANDS - You do not 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.
29. DEPARTURE TO ONE OF THE OTHER "SPECIAL TERRITORIES" - You do not 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.
30. DEPARTURE TO A COUNTRY OUTSIDE THE EU -
 - a. You must notify both Customs and Excise and the Immigration Service in advance.
 - b. You must complete Part 1 of Form C.1331 MAN and deliver the form to Customs and Excise.

Part 4

Other ships and commercial vessels

31. For more details of the requirements, please see Part 2 of ["Treasury Directions: Passenger Information and Ships Report Inwards"](#) on the Customs and Excise website.

Arrival

32. ARRIVING FROM AN EU COUNTRY -
 - a. There is no requirement to obtain clearance from Customs and Excise unless the vessel is carrying uncleared cargo to be off-loaded in the Island.
 - b. If you have any non-EU nationals travelling on the vessel requiring immigration clearance, you must contact the Immigration Service to arrange clearance.
 - c. You must declare any birds or animals on board, and any prohibited or restricted goods.
 - d. You must also declare any "cash" with a value of over €10,000 in any currency.
 - e. You must declare any duty-free stores carried on board.
33. ARRIVING FROM THE CHANNEL ISLANDS OR ANOTHER "SPECIAL TERRITORY" -
 - a. The Channel Islands are outside the EU, though they do form a part of the Common Travel Area (with the UK and Ireland) and the customs territory of the EU. The Channel Islands and the Special Territories are also outside the fiscal territory of the EU. You will therefore still require clearance by Customs and Excise for arrival from the Channel Islands (as well as other "special territories") - 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.

34. ARRIVAL FROM A COUNTRY OUTSIDE THE EU -

- 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.

Departures

35. DEPARTURE TO AN EU COUNTRY - You do not have to inform Customs and Excise in advance, unless carrying uncleared cargo, but you must also declare any "cash" with a value of over €10,000 in any currency.

36. DEPARTURE TO THE CHANNEL ISLANDS OR ANOTHER "SPECIAL TERRITORY" - You do not 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.

37. DEPARTURE TO A COUNTRY OUTSIDE THE EU -

- 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.

Part 5

Other information

38. Countries of the EU - Member states are -

Austria; Belgium; Bulgaria; Croatia; Cyprus; Czech Republic; Denmark; Estonia; Finland; France; Germany; Greece; Hungary; Irish Republic; Italy; Latvia; Lithuania; Luxembourg; Malta; Netherlands; Poland; Portugal; Romania; Slovakia; Slovenia;

Spain (but not the Canary Islands); Sweden; UK (but not the Channel Islands).

39. "Special Territories" -

Åland Islands; Büsingen am Hochrhein; Campione d'Italia and Livigno; Canary Islands; Ceuta and Melilla; Channel Islands; French Guiana; Gibraltar; Guadeloupe; Heligoland; Martinique; Mayotte; Mount Athos; Réunion; Saint Martin.

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

40. 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.

Items (h) and (i) were added to the above list with effect from 1 June 2015.

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) 648114
Fax: (01624) 661725
Email: customs@gov.im

Web: www.gov.im/customs

Out of Hours number: 0800 595000

Immigration Service:

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

Amendments to this Notice

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/>

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