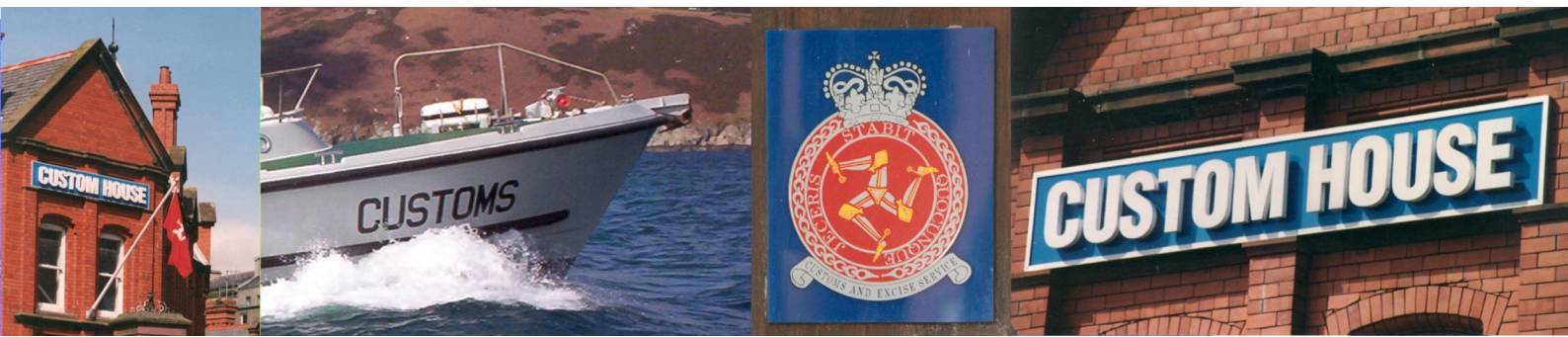


Treasury
Customs and Excise Division

Notice 1A MAN

Public Information Leaflet

Travelling from outside the United Kingdom



May 2022



Isle of Man
Government

Reilrys Ellan Vannin

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Introduction

Customs officers may undertake checks at ports, the airport and other places in the Island to prevent the import of prohibited and restricted items, to combat money laundering, terrorism, duty fraud and other serious crime.

This leaflet explains the rules on bringing in duty free goods from outside the Island; when a cash declaration must be made; and goods which are banned or restricted from being imported to the Island.

Travelling from outside the United Kingdom

When travelling from outside the UK you can bring goods up to the limits below without paying duty and/or tax (VAT). These goods must be for you and transported by you. If you plan to sell or accept any kind of payment for the goods you bring in then this will be classed as commercial use.

If you have goods over the limits displayed below, then please speak to a Customs Officer present or use the red phone to contact a Customs Officer. Red phones are located in the arrivals hall at the Airport and Sea Terminal.

Alcohol

Your duty free allowances for alcohol are:

4 litres of spirits or strong liqueurs (over 22% ABV (Alcohol By Volume), **or**

9 litres of fortified wine (such as port or sherry), sparkling wine or any other alcoholic beverage of less than 22% ABV.

You may combine these allowances, provided that you do not exceed your total alcohol allowance. For example, if you only bring back 4.5 litres of fortified wine (50% of your full allowance of 9 litres), you may also bring back 2 litres of spirits (50% of the full allowance of 4 litres) to make up your 100% alcohol allowance. Please note, this is only an example and other combinations are also allowed.

In addition, you may also bring back:

42 litres of beer, **and**

18 litres of still wine

Tobacco

Your duty free allowances for tobacco are:

200 cigarettes, **or** 100 cigarillos, **or** 50 cigars, **or** 250g of tobacco (including shisha tobacco) **or** 200 sticks of tobacco for heating.

You can combine these allowances, provided that you do not exceed your total tobacco allowance. For example, if you only bring back 100 cigarettes (50% of your full allowance of 200), you may also bring back 25 cigars (50% of the full allowance of 50) to make up your 100% tobacco allowance. Please note, this is only an example and other combinations are also allowed.

Please note that you cannot combine your alcohol and tobacco allowances. For example: you cannot bring more alcohol back if you do not bring any tobacco.

Alcohol and tobacco allowances are only available to those **aged 17 and over**. This means if you are under 17 and bring back any of these goods you must pay tax and duty on the full amount.

Other goods (including gifts and souvenirs)

Most travellers can bring other goods into the Isle of Man worth up to £390 (e.g. perfume and electrical goods) without paying duty and/or tax.

However, passengers travelling by private plane or boat for pleasure purposes are only entitled to an allowance of £270 worth of goods.

If you bring in goods over your allowance, you must pay taxes on all of the goods in that category, not just those above the allowance.

You cannot share your personal allowances with other passengers.

If you have any goods over these limits, you can pay any tax and duty due from 72 hours in advance of arrival using the HMRC Online Service for Passengers at [gov.uk/dutyfree-goods](https://www.gov.uk/dutyfree-goods).

If you have made a declaration at [gov.uk/dutyfree-goods](https://www.gov.uk/dutyfree-goods) and have nothing further to declare, you can use the Green Channel when going through Customs. You should retain the reference number and your email receipt for your declaration as a Customs Officer may ask to check this email.

If you do not declare goods exceeding these limits, then we may seize all of the goods you are carrying within that allowance category, not just those that exceed the allowance.

Declaring cash

If you are carrying cash equivalent to or more than £10,000 from anywhere outside the Isle of Man (including from the UK or Ireland) you must declare it when you enter the Island. Forms can be found online and at the Airport/Sea Terminal. See Notice 9011 MAN for more information - <https://www.gov.im/media/90826/notice-9011-carrying-cash-in-and-out-of-iom-jan-21.pdf>

Banned goods

Items that you are not allowed to bring to the Island, regardless of where you come from, are as follows:

- **Controlled drugs** such as cocaine, heroin, MDMA (Ecstasy), cannabis and amphetamines.
- **Offensive weapons** such as flick/gravity knives, push daggers, knuckledusters, truncheons (extendable or static), blowpipes and various others.
- **Other weapons** such as self-defence sprays and electric shock devices such as stun guns.
- **Indecent/Obscene material** such as books, magazines, films, videos, DVDs and software that feature children, extreme violence or pornography you cannot legally buy in the UK.
- **Counterfeit goods** such as clothing and electronic goods.

Going through Customs

Green Channel

Use the green channel if you are travelling with goods that:

- do not go over your allowances
- are not banned or restricted
- have been declared using the Online Service for Passengers
- have been declared using the Merchandise in Baggage Online Declaration Service, or
- cash that has been declared prior to arrival

Red Channel

You must use the red channel or the red point phone if you are arriving and you:

- have personal goods or cash to declare,
- have commercial goods to declare
- you need to make a declaration.

Further Information

For further information see also -

Notice 1006 MAN (Travelling to the Island: what you can and cannot bring in) -

Contact details

Customs Confidential Line - Call 01624 648110

Crime Stoppers - Call 0800 555 111

<http://crimestoppers-uk.org/give-information/give-information-online/>

Confidential Anti-Terrorist Hotline - Call 0800 789 321

Amendments to this Notice

Notice published on 21 August 2020

Notice amended to update duty free allowances and Cash Declaration figure changed to £ Sterling
and hyperlink amended - 9 August 2021

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