Treasury Customs and Excise Division

Notice 1006 MAN

Travelling to the Island: What you can and cannot bring in



08 December 2021



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This Notice tells you about Customs controls when entering the Island. It provides information on what you are allowed and not allowed to bring in. It also tells you what you can bring in before you have to pay duty and/or tax on it.

This Notice is for general information only and is not intended as a definitive statement of the law, and nothing in this Notice should be taken to amend or change the law.

The other Customs and Excise Notices mentioned are available on the Customs and Excise webpages or from the Advice Centre at Customs and Excise.

Contact details for the Advice Centre and other agencies are given at the end of this Notice.

What you can bring in will vary depending on where you are travelling from -

- the UK
- From a country outside the UK

Pages 6 and 7 provide information on goods that are banned or restricted regardless of where you are travelling from.

Customs and Excise has a duty to protect the Island from drugs, firearms and other harmful goods and to stop smugglers evading taxes. This also includes goods that travellers should pay tax and duty on. To do this, it needs your help and co-operation. If we stop you and ask you about your baggage, please co-operate. We may stop you to ask questions, make checks and if you break the rules, seize your goods (including any vehicle you use to transport them).

1. Don't Risk it all

If you get caught smuggling goods or selling goods you did not declare, you could face prosecution and imprisonment. If we are satisfied that the goods are for a commercial purpose, we may seize them and any vehicle used to transport them, and may not return them to you. If you are unsure about the goods you are carrying please speak to an officer on duty or via the red point phone.

2. Going through Customs

The ports and airport may not have the red or green channels you might see at other ports and airports in the UK. There may be no obvious customs controls, but at the Sea Terminal and airport there is a red point phone where you declare goods.

If you enter at any other place and wish to speak to Customs and Excise please use the contact details provided at the end of this Notice.

If you let a coach, ferry or aircraft store your goods while travelling, you must make sure you collect the exact goods obtained by you and declare them as necessary.

You must use the Red Channel (where available) or Red Point Phone if you -

- have goods or cash to declare;
- have commercial goods for which you require customs assistance or clearance (see Notice 6 Merchandise in Baggage); or
- are not sure about what you need to declare.

3. Travelling from the United Kingdom (UK)

If you are travelling from the UK to the Island you may bring in unlimited amounts of most goods.

You must declare any cash with a value of £10,000 or more - see Notice 9011 MAN for more information.

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 does not bare the proper duty and/or tax label affixed, or which have been smuggled into or through the UK and have

not had the proper duty and/or tax paid.

There are other restrictions on the import of certain items, such as endangered species, firearms and explosives. These are in addition to the obvious prohibitions involving such things as illegal drugs.

For more information contact the Advice Centre at Customs and Excise.

For information on travelling with firearms please contact the Police.

3.1 **Fuel**

In addition to fuel held in the standard tank of a vehicle, tourist travellers to the Island may carry reserve fuel for use in that vehicle in an appropriate canister. It should be noted that for safety reasons ferry companies impose strict limits on the amount of fuel carried outside the fuel tank.

3.2 **Bringing a vehicle**

Changes with effect from 15 April 2013 mean that, where a vehicle is imported from outside the UK and Isle of Man, Customs and Excise needs to be satisfied any VAT etc is secured before it can be registered for road use. Further details may be found in Notice NOVA 3 MAN.

3.3 **Banned goods**

There are certain goods that are banned or restricted regardless of what country you are travelling from. See pages 6 and 7 for more information.

4. Travelling from outside the UK

When travelling from outside the UK you can bring in goods up to the limits below without paying duty and/or tax. These goods must be for your own use or as gifts and transported by you. If you intend to sell or accept any kind of payment for the goods you bring in then this is classed as commercial use. See 'Notice 6 - Merchandise in Baggage' for more information.

Details of your allowances follow.

If you have any goods over these limits, please speak to an officer on duty or on the red point phone.

Passengers transferring at the airport should check the rules on the carriage of liquids (including duty-free) purchased at airports outside the UK as these items may not be permitted through the security search point on transfer.

4.1 Alcohol and tobacco

You are allowed to bring in the following without paying duty and/or tax in the Island:

Alcohol

4 litres of spirits or strong liquors (over 22% volume), or

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

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) 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

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) 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. If you are under 17 years of age, you cannot have the alcohol and tobacco allowances.

4.2 Other goods (including gifts and souvenirs)

Most travellers can bring other goods into the Island 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 a lower allowance of £270.

If you bring in goods worth more than your allowance, you must pay duty and/or tax on the full value, not just the value above the allowance.

You cannot group individual allowances together to bring in an item worth more than the limit.

4.3 Food and plants

From most countries outside the UK, you are not allowed to bring in any meat or dairy products. This is because they can carry diseases, which can devastate our environment and economy.

Other animal products may also be banned although you may bring in a small quantity of some products from certain countries.

Most fruits, vegetables, seeds and bulbs are also subject to weight or quantity restrictions. Some plants and plant products (including potatoes) and loose soil may not be brought into the Island unless you have obtained the relevant official licence. For more information please contact the Department of Environment, Food and Agriculture.

4.4 Air transfers

If you are transferring to another flight to another country outside the UK or a domestic flight, you will usually only need to declare the goods in your hand luggage.

You normally do not need to declare your hold baggage until you collect it at your final destination.

4.5 Bringing your personal belongings or your car into the Island?

See Notice 3 available from the Advice Centre at Customs and Excise for more information.

Changes with effect from 15 April 2013 mean that, where a vehicle is imported from outside the UK and Isle of Man, Customs and Excise needs to be satisfied any VAT etc is secured before it can be registered for road use. Further details may be found in Notice NOVA 3 MAN.

4.6 **Banned goods**

There are certain goods that are banned or restricted regardless of what country you are travelling from. Go to pages 6 and 7 for more information.

5. Bringing Cash into the Island

Declaring cash

If you are carrying cash equivalent to more than £10,000 from anywhere outside the Island (including cash brought from the UK or Ireland) you must declare it when you enter the Island. Please complete a cash declaration form online or at the airport or Sea Terminal. See

Notice 9011 MAN for more information.

6. Banned goods

There are certain goods you are not allowed to bring into the Island regardless of what country you are travelling from - this is to protect society, animal and public health and the environment.

If you are not sure about any of the goods you bring into the Island, speak to an officer in the red channel or on the red point phone.

Please note that this is not a full list, but it includes the most important examples.

The following goods are banned completely:

Controlled drugs such as cocaine, heroin, MDMA (Ecstacy), cannabis, barbiturates, amphetamine and methamphetamine.

Offensive weapons such as flick and gravity knives, butterfly knives, push daggers, belt-buckle knives, death stars, swordsticks, knuckledusters, blowpipes, telescopic truncheons, and some martial arts equipment.

Other weapons

Self-defence sprays and electric shock devices such as stun guns.

Obscene material such as books, magazines, films, videos, DVDs and software.

This includes:

- material featuring children;
- material containing extreme violence; and
- any other pornography that cannot be legally bought in the UK.

The following goods may be detained and you may be prosecuted by the intellectual property right holder:

Counterfeit, pirated and patent-infringing goods such as CDs, DVDs, clothing, footwear and designer goods from non-EU countries.

The following goods are also banned but in certain cases may be brought into the Island if you have obtained the relevant licence or permit:

Firearms, explosives and ammunition including blank firing or replica firearms that can be converted to fire bullets. Also air weapons and certain airsoft weapons.

For more information, contact the Advice Centre at Custom House.

For more information on bringing firearms and similar weapons, explosives and ammunition into the Island contact the Isle of Man Constabulary.

Live animals - Pet animals (dogs, cats and ferrets) may only be imported from outside the UK and Ireland if they comply with the PETS Scheme. If they are not PETS compliant or fail to travel with an approved carrier, they will be quarantined upon arrival. For other pets and for further information please contact the Department of Environment, Food and Agriculture.

Pet birds from outside the UK may only be imported at specific ports if they are licensed by APHA in the UK and are checked by them on arrival. Horses, farm animals and productive poultry may not be imported as "pets". For further information and advice on importing birds or farm animals please contact the Department of Environment, Food and Agriculture.

Endangered animals or plants including live animals, birds and plants, or goods made from them, such as jewellery, shoes, bags and belts, even if they were openly on sale in the countries where you bought them, unless you have a valid CITES permit. This also includes caviar, ivory, coral, shells and crocodile, alligator and snake skin taken from endangered animals. For more information and advice please contact the Department of

Environment, Food and Agriculture.

Certain radio transmitters such as CB radios and cordless phones that are not approved for use in the Island. For more information and advice, contact the Communications Commission.

Rough diamonds If you are bringing in rough (i.e. uncut or unpolished) diamonds from outside the UK, you must have a valid Kimberley Process Certificate. For more information and advice, contact the Sanctions Officer at Customs and Excise or call the Government Diamond Office at the Foreign and Commonwealth Office on 020 7008 6903/5797.

7. Bringing illegal goods into the Island

Carrying goods that are banned or for which you don't have the necessary licence or permit is illegal - if you get caught smuggling, there are severe penalties including imprisonment. It is important that you follow the advice below.

- Never bring banned goods into the Island.
- Never carry anything into the Island for someone else.
- If you are driving, make sure all your passengers know what goods are banned and restricted. If you are using a vehicle for smuggling goods, we may also seize your vehicle.
- Never smuggle an animal into the Island. Even though a pet may be tame, it can carry rabies, which could have disastrous consequences.

8. Contact details

Reporting suspicious activities

Call the Customs Hotline to report suspicious activity in relation to smuggling, customs, excise and VAT fraud including:

- alcohol, cigarettes and tobacco, drugs;
- Missing Trader Intra Community (Carousel) Fraud;
- money laundering;
- oils, other banned or restricted goods and weapons.

Telephone

Customs hotline on 0800 595 000

Outside UK

0203 080 0871

Opening hours

8am to 8pm everyday

Call charges www.gov.uk/calll-charges

Online

Any information you may have regarding suspicious activity in relation to smuggling, customs, excise and VAT fraud can be passed to HMRC by using their secure online web form: www/hmrc.gov.uk/customs-hotline

Post

Write to the Customs Hotline Freeport address to report all types of smuggling, customs, excise and VAT fraud.

HMRC Fraud Hotline Cardiff CF14 5ZN United Kingdom

Email

If you cannot use the online web form please email us to report suspicious activity in relation to smuggling, customs, excise and VAT fraud.

https://www.gov.uk/report-smuggling

9. Your rights

As a traveller, you have the right to expect our officers to be courteous, impartial and behave with integrity.

If you break the rules we may seize your goods and any vehicle used to transport them. We will give you information that details the seized items and why we seized them. It will also include details on how you can appeal if you think the seizure was unlawful and how to ask for your goods or vehicle back.

For more information about the appeals process, see Notice 12A MAN.

10. Our rights

Our officers expect to do their job with the co-operation and support from the travelling public. We have the right to stop, question and check travellers for banned or restricted goods, and seize any smuggled goods, or vehicles used for smuggling.

11. More information and advice

Further information and copies of the other leaflets and notices mentioned are available from Customs and Excise at -

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/

12. Amendments to this Notice

30 May 2018 Privacy Notice added

21 October 2019 Number of hyperlinks and contact details updated.

13 July 2020 Amendments to offensive weapons list.

08 December 2021 Amendments relating to the European Union and alcohol units updated

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Published by: Isle of Man Customs & Excise Division PO Box 6 **Custom House** North Quay Douglas Isle of Man **IM99 1AG**

Telephone: (01624) 648100

Email: customs@gov.im Website: www.gov.im/customs

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