



**Isle of Man**  
**Government**

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## NOVA 3 MAN

### Notification of Vehicle Arrivals (NOVA)

### Guide to Procedures from 15 April 2013

This guide is provided for information purposes and is not intended as a definitive statement of the law.

1	<b>What documents will Customs and Excise accept as allowing registration?</b>	NOVA 2 MAN V55 (1 or 2) V5 (with no customs restriction) C&E 386 or 388 issued before 15 April 2013
2	<b>What vehicles are affected?</b>	ALL motorised road vehicles imported from anywhere outside the United Kingdom and Isle of Man.  Only permanent imports are affected - visiting vehicles are not affected.  But see 19 below re exceptions.
3	<b>Can I register and/or licence my vehicle before notifying Customs?</b>	No.  The law does not permit the vehicle to be registered until Customs is satisfied that any charges due have been secured.
4	<b>Where is the law?</b>	Schedule 12 to the Value Added Tax Act 1996, the Value Added Tax Regulations 1996 (as amended), and the Customs and Excise Management Act 1986.
5	<b>What customs charges may be due?</b>	Customs (import) duty if imported from outside the EU.  VAT.

6	<b>Does one have to notify used vehicles?</b>	Yes.
7	<b>When do I have to notify Customs?</b>	Within 14 days of the vehicle's arrival in the United Kingdom/Isle of Man (which is a single area for customs purposes).
8	<b>How do I notify Customs?</b>	By completion of the relevant form and sending or taking it to Custom House together with supporting evidence.  See Box 10 for details of what is a 'relevant form'.
9	<b>Where can I get a form to notify arrival?</b>	From the Advice Centre at Custom House.
10	<b>Can I get the relevant form online?</b>	Yes.  <b>Vehicles from the EU -</b> NOVA 1 MAN: for any new or used vehicle imported/acquired from an EU Member State <a href="http://www.gov.im/categories/tax,-vat-and-your-money/customs-and-excise/faqs-about-vat-and-customs-in-the-isle-of-man/">http://www.gov.im/categories/tax,-vat-and-your-money/customs-and-excise/faqs-about-vat-and-customs-in-the-isle-of-man/</a>  <b>Vehicles from outside the EU -</b> a) NOVA 1 MAN: for a vehicle imported by a business from outside the EU b) C.384: for any new or used vehicle imported from a place outside the EU <a href="http://www.hmrc.gov.uk/forms/c384.pdf">http://www.hmrc.gov.uk/forms/c384.pdf</a> c) C.104A: for any vehicle imported from outside the EU for which you are claiming transfer of residence relief <a href="http://www.hmrc.gov.uk/forms/c104a.pdf">http://www.hmrc.gov.uk/forms/c104a.pdf</a> d) C.179B: for any vehicle being re-imported into the EU <a href="http://www.hmrc.gov.uk/forms/c179b.pdf">http://www.hmrc.gov.uk/forms/c179b.pdf</a> e) C&E 109: to apply for the release from any conditions placed on an imported vehicle <a href="http://www.hmrc.gov.uk/forms/ce109.pdf">http://www.hmrc.gov.uk/forms/ce109.pdf</a>
11	<b>What about re-imported former United Kingdom or Isle of Man vehicles?</b>	If re-imported from a place outside the EU, they may be liable to customs charges.  <b><u>AND</u></b>  They still require notification to Customs.

12	<b>What evidence will I have of having notified Customs?</b>	A NOVA 2 MAN form.
13	<b>I have notified HMRC in the United Kingdom before bringing the vehicle to the Island: do I still have to notify Customs here?</b>	Yes. Customs will verify your notification and issue you with a NOVA 2 MAN required to be able to register your vehicle.
14	<b>I have a new car and a V.55 form provided by the manufacturer or main importer/dealer</b>	If you have a V.55 (1 or 2) issued by the manufacturer or importer of the vehicle, this will be accepted as evidence of having notified Customs.
15	<b>I have a car that was originally imported into the United Kingdom, but has been registered there</b>	You do not need to notify Customs if there is no restriction on the V.5 (logbook) for the vehicle.  Note that any restriction on the disposal of the vehicle imposed by HMRC will be transferred to your Isle of Man registration document.
16	<b>Will Customs want to examine the vehicle?</b>	Customs may need to inspect the vehicle to confirm that the details on the notification and supporting documents are correct.
17	<b>What supporting evidence might Customs require?</b>	Any foreign registration or document or certificate of export, evidence of purchase price (if new), any document or correspondence from HMRC, any document provided by importer, exporter or dealer.
18	<b>When do I pay any charges due?</b>	Any customs duty has to be paid before the vehicle is cleared by Customs (i.e. before Customs will issue a NOVA 2 MAN permitting its registration).  An unregistered business or private person has to pay any VAT due before Customs will issue the NOVA 2 MAN.  A business registered for VAT in the Isle of Man or United Kingdom will have to account for any VAT due - <ul style="list-style-type: none"> <li>• if imported from outside the EU, before the vehicle is cleared by Customs; or</li> <li>• if imported from an EU State, on their next VAT return.</li> </ul>
19	<b>I bought a vehicle tax-free for export, do I have to notify Customs when I re-import it (or retain it here)?</b>	Yes.  If you purchased the car under the VAT-free export scheme, you may be liable to pay some or all of the tax deferred if you have not complied with the requirements of the scheme.

20	<b>Are there any general exceptions from the requirement for prior notification to Customs?</b>	<p>Yes -</p> <ul style="list-style-type: none"> <li>• vehicles previously registered in the United Kingdom and which have no customs restriction on them;</li> <li>• temporary visitor's vehicles;</li> <li>• vehicles being brought back to the Island by residents after holiday abroad;</li> <li>• visiting armed forces' vehicles;</li> <li>• new vehicles imported into the United Kingdom and Island by manufacturers, main dealers etc using the secure registration systems operated by DVLA.</li> </ul>
21	<b>What are the Member States of the EU?</b>	<p>Austria, Belgium, Bulgaria, Croatia, Cyprus, Czech Republic, Denmark, Estonia, Finland, France, Germany, Greece, Hungary, Ireland, Italy, Latvia, Lithuania, Luxembourg, Malta, Netherlands, Poland, Portugal, Romania, Slovakia, Slovenia, Spain, Sweden, United Kingdom.</p> <p><b>Note that the Channel Islands and Gibraltar are not part of the EU for the purposes of NOVA.</b></p> <p>Cyprus excludes areas not controlled by the Government of the Republic of Cyprus (i.e. the Turkish Republic of Northern Cyprus).</p> <p>France includes Monaco.</p> <p>Portugal includes the Azores and Madeira.</p> <p>Spain includes the Balearic Islands (Majorca, Minorca, Ibiza and Formentera).</p>
22	<b>Is there a right of appeal?</b>	<p>Yes.</p> <p>There is the normal right of an independent internal review and/or appeal to the independent VAT and Duties Tribunal against any assessment of charges due.</p> <p>See Notices Appeal 1 and 3 MAN for more information.</p>

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