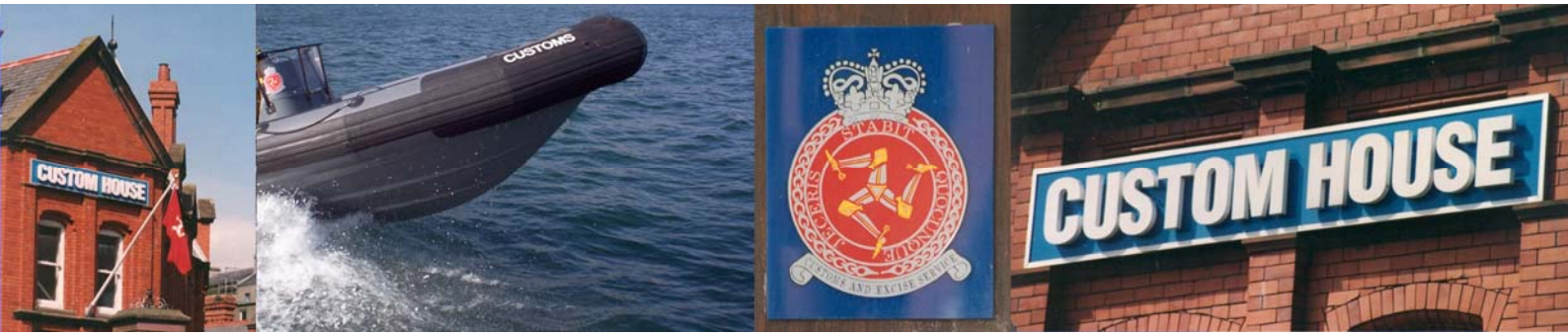
Treasury
Customs and Excise Division

Notice 279 MAN

Export Licensing Controls



October 2013
(updated to 20 January 2017)

Isle of Man
Government
Reiltys Ellan Vannin

About this Notice

This Notice draws attention in convenient form to the law on the licensing of exports and applications for the export of cultural items.

The Notice is intended as a general guide and has no force in law. Those persons who think they may be affected by the new provisions are advised to seek legal advice.

The information in this Notice was up to date at the month shown on the cover.

This general guide is intended to assist exporters and their agents in understanding the requirements of the law concerned with the licensing of exports from the Isle of Man and United Kingdom.

The chief law governing export control and licensing may be found in various statutory instruments made under the Export Control Act 2002 (an Act of Parliament) which have been applied, with modifications, in the Island and are therefore part of Manx law.

In addition, the Customs and Excise Acts (Dealing in Cultural Objects) (Application) Order 2004 makes it an offence to export cultural items that have been unlawfully removed from their place of origin.

The above legislation, and the general customs law (chiefly the Customs and Excise Management Act 1986 and orders and regulations made under it, and in EU Customs legislation) provide extensive powers to customs officers, and contain general provisions that apply to exports and exporters.

Finally, the various orders and regulations giving effect in the Island to both United Nations and European Union trade and other sanctions can impact upon exports from the United Kingdom and Isle of Man, and on the supply of goods, services, financial assistance etc. to those countries, individuals and entities subject to such sanctions.

There are severe penalties for breaches of export licensing and sanctions law, and for making false declarations to Customs and Excise and/or other agencies in connection with exports, licence applications, etc.

If you have any queries about how the contents of this Notice may affect you or your business, you should contact:

Isle of Man
Government
Reiltys Ellan Vannin

The Advice Centre
PO Box 6
Custom House
North Quay
Douglas
Isle of Man
IM99 1AG

Telephone and fax numbers -

Export Licensing:	(01624) 648138	Fax:	(01624) 661725
General enquiries:	(01624) 648114	Fax:	(01624) 648117

Email: customs@gov.im

The Customs and Excise website can be found at:
http://www.gov.im/categories/tax,-vat-and-your-money/customs-and-excise/

If you have any technical queries and wish to know if specific goods would require an export licence, you should contact the Export Control Organisation:

Export Control Organisation
Department for International Trade
1 Victoria Street
London
SW1H 0ET

Tel: (020) 7215 4594
Fax: (020) 7215 2635
Email: eco.help@trade.gsi.gov.uk

The ECO website can be found at:
https://www.gov.uk/government/organisations/export-control-organisation

You should also note that for most export purposes the United Kingdom and Isle of Man are regarded as a single customs area, and that the Isle of Man forms a part of the customs territory of the European Union. Therefore the rates of duty in force, and the laws, rules and regulations involved in the Island will generally be essentially the same as those in effect in the United Kingdom.

Other Notices on related matters include -

Notice 279C MAN	Export of Cultural Items
Notice 279F MAN	Import and Export of Firearms etc
Notice 279T MAN	Trade Control Licensing

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1. Introduction

1.1 What is subject to export controls?

In theory, virtually everything exported from the UK and Isle of Man to another country requires an export licence. However, with very few exceptions, goods moving between the UK and Isle of Man do not require a licence application.

Shipments to the Channel Islands may require a licence if the goods would require a licence for export to another destination. For example, shipments of Military List goods would require a licence. See paragraph 1.9 for more details.

Furthermore, most goods exported from the UK or Isle of Man to another country are covered by open general licences, meaning that exporters and their agents need not apply for individual licences for their goods. In fact, only around 5% of all exports from the UK and Isle of Man require licences in their own right.

Under certain circumstances, exports by intangible means (e.g. email, electronic transmission) of software or technology may require a licence. Similarly, the taking to another country of software or technology may require a licence (for example, software contained on a laptop or media such as a CD, DVD etc). See section 4 for more information.

This Notice is primarily concerned with -

(a) "Category A", "Category B" or "Category C" goods (see section 3) formerly referred to as "controlled" and "restricted" goods. Please see Notice 279T MAN for more information on the licensing of movements of such goods between other countries;

(b) exports of specified military technology by both tangible and intangible means (see section 4 for an explanation of what constitutes an "intangible" export), including transfers of software;

(c) "dual-use items" (see section 5), including the sending of software, technology etc. by intangible means, particularly that connected with development or use of weapons of mass destruction;

(d) exports of military goods, paramilitary goods, software and technology; and goods, software, technical assistance and technology of "any relevant use" in connection with weapons of mass destruction (see paragraph 5.2);

(e) the export of cultural items (see section 7). Notice 279C MAN contains further information on this subject.

1.2 Why do we have export controls?

Export controls are needed for a variety of reasons, including -

- the need to ensure the collective security of the country and its allies;
- reasons of national security;

- foreign policy requirements and international treaty obligations;
- enforcing a non-proliferation policy for weapons of mass destruction;
- concerns about terrorism, internal repression and other human rights violations.

1.3 **Are there other restrictions on the export of goods, money, technical assistance etc?**

Yes. There are a number of specific controls that those doing business overseas should be aware of. These include -

- precursor chemicals and drugs - certain dangerous drugs and precursor chemicals and reagents used to manufacture them are subject to stringent controls. For detailed information you should contact the Home Office;
- chemicals - certain chemicals, mainly pesticides, require a Prior Informed Consent (PIC) before being exported. For technical advice you should contact the Health and Safety Executive;
- prescription drugs - for further information contact the Medicines Inspector at the Department of Health. Further technical advice can also be obtained from the UK Department of Health;
- fauna, flora (including live animals) - controls include those intended to protect endangered species under the international CITES Convention, and animal and plant health controls. A health certificate may be required before export. You should contact the Department of Environment, Fisheries and Agriculture for further information;
- antiques - many items over 50 years old may be subject to control as antiques, in addition to controls on the export of cultural items dealt with in section 7;
- UN and EU sanctions - trade and economic sanctions are imposed by the United Nations and/or the European Union on specific countries, territories, individuals and entities. These sanctions can include arms or general trade embargoes, prohibitions on the supply of military technical assistance and training, the freezing of assets held in the Isle of Man and/or prohibitions on the supply of assets to those subject to the sanctions. For further information on current sanctions regimes contact the Sanctions Officer at Customs and Excise;
- cash - whilst there are no exchange controls restricting the movement of cash into or from the Island, you must declare to Customs and Excise if you bring in or take out “cash” in amounts in excess of €10,000. Declaration forms are available online from the Customs and Excise website and at the Airport and Sea Terminal. See Notice 9011 MAN on the website for more information. Similar requirements exist in the UK, Ireland, other EU Member States and the Channel Islands, but controls in the Isle of Man also extend to cash sent or received in the mail;
- trafficking and brokering (trade controls) - this refers to the movement of certain goods (e.g. military equipment) between two third countries (i.e. not

exported from the UK and Isle of Man, but perhaps shipped from India to South Africa) where an "Island person" is involved. Licences are required for such movements, and the controls include extra-territorial elements where Category A or B goods are involved (see Section 7). See Notice 279T MAN for more details.

1.4 Where is the law on export control?

With effect from 1 May 2004, the main legislation concerned with export licensing controls is to be found in various orders made under the Export Control Act 2002 (of Parliament), which have been made a part of Island law. These orders, which have been, and may be, amended from time to time, are -

- the Export Control Order 2008 ("the 2008 Order");
- the Export of Radioactive Sources (Control) Order 2006 (as amended).

In addition, the following order applies the import and export provisions of the Dealing in Cultural Objects (Offences) Act 2003, an Act of Parliament, with effect from 1 May 2004 -

- the Customs and Excise (Dealing in Cultural Objects) (Application) Order 2004.

Other customs law in general includes -

- the Customs and Excise Management Act 1986 (of Tynwald); and
- the Community Customs Code (Council Regulation (EC) No. 2913/92) and its Implementing Regulation (Commission Regulation (EC) No. 2454/93) - the Code is being replaced by the Union Customs Code (Regulation (EU) No. 450/2008 (which is itself to be superseded by Regulation (EU) No. 952/2013)).

1.5 Who is responsible for enforcing export controls and issuing export licences?

In the Isle of Man, the Treasury may issue licences, with any applications administered by Customs and Excise. However, Customs and Excise would strongly advise businesses to consider using the online SPIRE system provided by the Export Control Organisation (ECO), as submitting application to or via Customs and Excise would only add to the time needed to obtain clearance. All applications are referred to the ECO for the necessary checks with other departments and organisations prior to any decision on a licence.

The enforcement of export controls, prohibitions is the responsibility of Customs and Excise in the Island, and HMRC and Border Force in the UK.

The ECO, as part of the UK Department for International Trade undertakes compliance work, including visits to licence-holders, and deals with licence applications.

The Export Licensing Officer at Customs and Excise can advise you on licensing requirements. However, Isle of Man businesses can also use the SPIRE online

licensing system operated by ECO, and the ECO provides a wide range of guidance and online tools (including tools to help you determine if you, in fact, need a licence, or if there is a general licence which you can make use of). The ECO can also be contacted to obtain the correct classification of your goods for export licensing purposes.

Manx law regards UK-issued licences as if issued by the Treasury, and so have full legal effect in the Island.

1.6 Use of Isle of Man licences in the UK

In the UK, licences are electronic in format and the system for application, issue etc is known as SPIRE and is administered by the Export Control Organisation.

However, licences issued by the Treasury in the Isle of Man may not appear on SPIRE.

There is a procedure for declaring use of an Isle of Man export licence using the so-called "paper" declaration route, used for other non-SPIRE licences including those from other EU Member States which are also valid in the UK.

You should be aware that some forwarders, agents etc may be unfamiliar with Manx export licences and/or the "paper" declaration route. Therefore Customs and Excise would advise that, wherever possible, you use the SPIRE system to obtain or register use of a licence.

1.7 What if I get it wrong?

There are severe penalties for violations of export control law, including attempted evasion of controls, and making false statements in order to obtain a licence. Penalties range from a fine of £1,000 to imprisonment for up to 10 years.

In addition, any goods involved may be subject to seizure and forfeiture.

1.8 Who is affected by the controls?

The controls in the orders mentioned in paragraph 1.4 apply to -

- persons in the Isle of Man:
- a body corporate under the law of the Island and limited liability companies (LLC);
- the various types of British citizen and British protected person who are resident in the Isle of Man.

The above three categories of person are referred to in the legislation as "Island persons". Note that certain elements of the controls have an extra-territorial element, ie they apply to actions by persons and entities in the Island that take place oversees (see section 6). You should also note that UN and EU sanctions legislation may also have extra-territorial aspects, and these are often broader in their scope.

1.9 What about exports to the Channel Islands?

The removal of goods or technology to the Channel Islands from the UK and Isle of Man is generally treated as an export, in the same way as an export to any other destination outside the UK/Isle of Man. Therefore, where a licence would be required for the export of goods and technology to another destination one would also be required for export to the Channel Islands.

However, you do not need an export licence to send dual-use items to the Channel Islands; but even if the dual-use items being exported to the Channel Islands do not need a licence, your customs and transportation documents must state that the items can only be removed outside the EU with an export licence.

1.10 Export of goods owned by the Ministry of Defence (MoD)

There are special rules for the export of goods owned by the MoD. You do not need an export licence, but must have an approval letter from the Export Control Joint Unit at the MoD.

2. Military and Paramilitary goods

2.1 Where can I find out what military and paramilitary goods are subject to control?

It is probably best to assume that most, if not all, of such goods are likely to be subject to licensing control. The military and paramilitary goods, software and technology subject to control are listed in Schedule 2 of the Export Control Order 2008 ("the 2008 Order").

Full extra-territorial controls apply to supply of Category A and B goods under trade control licensing requirements (see Notice 279T MAN).

A Consignee Undertaking is required to accompany an SIEL or OIEL licence application (see paragraph 2.4).

2.2 What types of goods may be affected?

The goods listed in Schedule 2 to the 2008 Order, and the types of goods included in the Schedule, would include arms, ammunition, military and paramilitary equipment, internal security equipment, explosive- and nuclear-related goods.

These goods are generally referred to as being on the "ML List".

You must have an export licence to remove military or dual-use goods out of the country temporarily, e.g. to demonstrate them to potential customers or to display at a trade show or commemorative event.

2.3 What is "technology"?

"Technology" is defined as specific information necessary for the development, production or use of goods. Information may be in such forms as blueprints, plans, diagrams, models, formulae, tables, engineering designs and specifications, manuals

or instructions (written or recorded on media); or may be in the form of skills, training, working knowledge or providing consulting services. Note that all technology "directly associated" with nuclear goods is subject to control.

2.4 All SIEL and OIEL applications must include a declaration by the end-user (a "Consignee Undertaking") that they will not re-export or transfer the goods to a destination subject to a UN, EU or OSCE embargo - where to do so would be a breach of that embargo. A template for such an Undertaking can be found in the Annex to this Notice.

3. Category A, B or C goods

3.1 What are Category B and C goods?

Category B goods are military and paramilitary goods (see section 2), and are listed in Part 2 of Schedule 1 to the 2008 Order. Note that more military goods are also subject to "End-use control", i.e. certification by the legitimate and approved end-user of the goods (see paragraph 2.4).

Category B controls include small arms and man-portable air defence systems (MANPADS) and anti-vehicle landmines (AVLM).

3.2 What is the significance of goods being "Category B" goods under the Order?

In addition to the normal controls on the export of such goods from the Island or UK, there are also controls that apply in respect of trade between two overseas countries where any part of the activity takes place in the Isle of Man. See section 6 on "Trafficking and brokering" for more information on the new system of control for such goods.

3.3 What are Category A goods?

These are listed in Part 1 of Schedule 1 to the 2008 Order and comprise certain security and paramilitary police equipment (ie goods for internal repression or torture such as electric shock batons and belts, leg-irons etc) and cluster munitions.

3.4 What is the significance of goods being "Category A" goods under the Order?

In addition to the normal controls on the export of such goods from the Island or the UK, there are also controls that apply in respect of trade between two overseas countries where any part of the activity took place in the Isle of Man. See section 6 on "Trafficking and brokering" for more information.

Note that the restrictions on the involvement in the trade in Category A goods are more stringent than that on Category B goods.

3.5 What are "Category C" goods?

These are defined in article 2 of the 2008 Order and include those included in Schedule 2 of the 2008 Order as well as certain riot control devices using

incapacitating chemical substances. Thus Category C covers a wide range of military and paramilitary goods, explosives and explosive-related goods.

3.6 What is the significance of goods being "Category C" goods under the Order?

The trade in goods in Category C between two other countries but involving an Island person is subject to control. However, an Open General Trade Control Licence (Category C goods) exists allowing the movement of goods between specific countries. See section 6 for more details.

4. Intangible exports

4.1 What goods are affected?

Under the 2008 Order the export of military, paramilitary and dual-use goods is subject to licensing controls. Whereas prior to 1 May 2004 only the export of dual-use items by intangible means would be caught by the legislation, now military and paramilitary goods are also covered. The net effect of the changes made to the law is that the transfer overseas of any controlled technology or software, whether by physical or electronic means, can now only be carried out under the authority of an appropriate licence.

4.2 What is an "intangible transfer"?

This would be a transfer from within the Island to a person or place outside the Isle of Man or UK by any electronic means, including fax, email or telephone. The controls apply to telephone conversations only where the transfer involves the reading out of material, or describing the contents of a document, in such a way as to achieve substantially the same result as if the material or document had been sent to the recipient. This definition is modelled on that contained in the European Dual-Use Regulation, which already provided for controls on the electronic transfer of dual-use technology.

4.3 What about video conferencing and other communications involving visual images?

The filming of documents or papers containing controlled technology, including the use of videophones for this purpose, for transmission by electronic means would be caught by the controls.

4.4 What about text messaging?

Any transfer abroad of controlled technology or software by means of text messaging would also be subject to licensing.

4.5 What about when bidding or tendering for a contract?

Any transfer for the purpose of bidding or tendering for a contract, or for use as a sample, would also require a licence.

5. Dual-Use Items

5.1 What are "dual-use items"?

Dual-use items are goods and technology which have both a legitimate civil use, but have also a use, or potential use, for military purposes, or for use in connection with weapons of mass destruction. Goods affected include all those which can be used for non-explosive uses (those with explosive uses would be caught by the general controls on military and paramilitary and related goods), and those relevant to the development, production or use of nuclear weapons and other weapons of mass destruction.

The law concerned with the export of dual-use items gives effect in the Island to the requirements of EU legislation, originally Council Regulation (EC) No. 1334/2000 (later replaced by Council Regulation (EC) No. 428/2009 and now found in Council Regulation (EU) No. 1232/2011).

Note that end-use control (see paragraph 3.1) may also apply to dual-use items.

From 27 September 2011, changes were made relating to exports of dual-use items -

- EU general export authorisations (GEA) could not be granted for exports to certain countries (including China, India, Russia and Turkey) for dual-use technologies that could be used in a way that violated human rights; and

- exports were prohibited to destinations subject to an arms embargo imposed by the EU, OSCE or UN.

From 7 January 2012, additional GEA were provided for by EU Regulation 1232/2011, see - http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=OJ:L:2011:326:0026:0044:EN:PDF

5.2 What is "any relevant use" in connection with weapons of mass destruction?

A relevant use is any use in connection with the development, manufacture or production, handling, operation, maintenance, storage, detection, identification, dissemination or use of chemical, biological or nuclear weapons or other nuclear devices, or the development, production, maintenance or storage of missiles capable of delivering such weapons or devices.

5.3 There are special rules for the export of dual-use items to or via the Channel Islands. See paragraph 1.9 above.

6. Trade Control Measures ("trafficking and brokering")

Further information on Trade Control Measures may be found in Notice 279T MAN (Trade Control Licensing), copies of which may be obtained from the Advice Centre.

6.1 What are "trade control measures"?

Under the 2008 Order persons involved in the trafficking and brokering of Category A to C goods (see section 3 for explanations of these terms) are subject to licensing

control. Trafficking and brokering means, in general terms, involvement in the trade in Category A to C goods between two overseas countries.

From 6 April 2009, trade control restrictions apply to transport services and to transit or transhipment of goods through the Isle of Man or UK (see Notice 279T MAN for more information on trade control).

6.2 How is "trafficking" defined?

This is where someone acting in the Island trades (or agrees to trade) in Category A to C goods between the overseas countries on his own or another's behalf. Actual ownership of the goods themselves is irrelevant. The type of trading would normally include such things as buying, selling or arranging the transfer across borders of the goods.

6.3 How is "brokering" defined?

This is where someone in the Island (who may be called the mediator or broker) arranges or negotiates contracts (or agrees to do) between other parties for trade in Category A to C goods between the overseas countries.

6.4 Are there any other types of activity subject to control?

Yes. A final category serves as a catch-all provision intended to encompass any types of trading activity not otherwise covered by the descriptions in the preceding two paragraphs.

This final category is where a person acting in the Island (who may be called the mediator or broker), in return for a fee or some other consideration, does or agrees to do any act calculated to promote the arrangement or negotiation of a contract for trade in Category A to C goods.

6.5 What do the above paragraphs mean in practice?

If trading as an owner of the goods, one would need a licence if -

- they acquire or dispose of Category A to C goods (or agree to do so) where they know or have reason to believe that such acquisition or disposal will result in a transfer of goods between overseas countries; or

- they transfer, or cause to be transferred, Category A to C goods from one overseas country to another.

In the above, "acquiring and disposing" would include buying, selling, hiring, borrowing, accepting as a gift, lending, leasing or giving away. It can also involve transit or transhipment through the Island or UK.

If acting as a mediator or broker, one would need a licence if -

- they arrange or negotiate a contract (or agree to do so) for the intended acquisition or disposal of the goods between overseas countries; or

- they undertake any act calculated to promote the acquisition, disposal or movement of the goods between overseas countries in return for a fee or other consideration (see the following paragraph).

The provision of transportation services, handling, crew etc may be liable to licensing.

7. Cultural items

Further information may be found in the Customs and Excise Notice 279C MAN (Exports of Cultural Objects), copies of which may be obtained from the Advice Centre.

7.1 What is a Manx cultural item?

A separate licence from Manx National Heritage may be required if the item is of Manx cultural interest. This would include archaeological items discovered in the Island, as well as items manufactured or produced in the Island. The definition may also include items made elsewhere, but which have a cultural link to the Island.

You should contact Manx National Heritage for further advice.

7.2 Do I need a licence to send or take something to the UK?

Yes, if it is a Manx cultural item (see the preceding paragraph).

7.3 Do I need a licence for the temporary removal of an object?

Yes.

7.4 Do I need a licence for an object from abroad?

This may depend on whether it has any British, or particularly Manx, cultural connection. You should contact Manx National Heritage or the Arts Council England in the UK for further information.

If the item was unlawfully removed from its place of origin (be that in the Isle of Man, UK or overseas) then it may be regarded as a “tainted cultural object” and its export from the Island could constitute an offence. The import of “tainted” objects would also be an offence under Manx law, and in the UK “dealing” in any way in such objects is also an offence.

7.5 Who issues any licence required?

If the object is of Manx cultural interest then you may require both a licence issued by Manx National Heritage and an export licence issued by the Treasury. Note that a licence is required from Manx National Heritage even if the item is only being removed to the UK, and even if only temporarily.

Customs and Excise will consult with both Manx National Heritage and the Arts Council England before considering whether to issue an export licence.

The Arts Council England will not issue an export licence for objects which are located in the Isle of Man.

8. Types of licence

8.1 What licences are available for other than cultural goods?

The following licence types are examples of those which are or may be available for other than cultural goods. There are no open individual transhipment licenses. If you cannot meet the conditions for an OGTL you must apply for a SITL.

Standard Individual Export Licence (SIEL)
these generally allow shipments of specified goods to a specified consignee and/or specified end-user up to a specified quantity, and are generally valid for 2 years.

All SIEL and OIEL applications must include a declaration by the end-user (a "Consignee Undertaking") that they will not re-export or transfer the goods to a destination subject to a UN, EU or OSCE embargo - where to do so would be a breach of that embargo. A template for such an Undertaking can be found in the Annex to this Notice.

Standard Individual Transhipment or Export Licence (SITL)
these are specific to a named transit/transhipment provider and covers the movement of a set quantity of specific goods between a specific source and destination country with a specified consignor, consignee and end-user. It will normally be valid for 2 years. Category A and B goods would require a SITL.

Open Individual Export Licence (OIEL)
these are specific to an individual exporter and allow for multiple shipments of specified goods to specified destinations and/or specified consignees or end-users, usually without any limit on quantity. OIEL for Military List goods are normally valid for 2 years, and OIEL for other goods are normally valid for 3 years. An OIEL may not cover a transhipment of goods (see OTGL).

All SIEL and OIEL applications must include a declaration by the end-user (a "Consignee Undertaking") that they will not re-export or transfer the goods to a destination subject to a UN, EU or OSCE embargo - where to do so would be a breach of that embargo. A template for such an Undertaking can be found in the Annex to this Notice.

Applications depend on the exporter being able to demonstrate a "clear business need" that the OIEL is required for the intended export(s). This business justification is included in the OIEL application. Such a business need may, for example, take the form of a record of applications for SIELs (at least 5 relevant SIEL applications per country in the previous year, and if less than this reasons why you wish to include the country in the application).

If you do not have a track record of SIEL applications, but can demonstrate a clear business need for an OIEL being the most appropriate type of licence, you will have to provide full details. This might include, for example, a contract or tender that requires delivery within less than 20 working days, or unlimited shipments. Supporting documentation (copies of contracts, purchase orders, award of tender)

should be included and, if available, any projection of the number of times you anticipate using the OIEL in the next 12 months.

When renewing an OIEL, the business justification need only state that the application is for a renewal - but if you have exported to a particular destination less than 5 times during the previous year you must explain the reason(s). If the reason does not need the criteria listed in the application form you will have to remove that country and explain that you have done so.

There are also special categories of OIEL, which include -

Media OIEL
these are for the export of military helmets, body armour, non-military 4WD civil vehicles with ballistic protection and specially-designed components for these items. These would mainly be for the protection of aid agency workers and journalists in areas of conflict. Exports to all destinations would be allowed on a temporary basis only, and the goods must return to this country when no longer required.

Continental Shelf OIEL
these authorise the export of controlled goods to the UK sector of the Continental Shelf for use only on, or in connection with, offshore installations and associated vessels.

Registered Firearms Dealer (Dealer to Dealer) OIEL
these authorise Registered Firearms Dealers (RFD) to export certain categories of firearms and ammunition to registered firearms dealers in EU Member States (other than the UK), provided the RFD holds the relevant valid documentation and supplies copies of this to the firearms licensing officer at Police Headquarters at least 2 working days before each shipment. The firearms covered include air weapons, deactivated weapons, replica weapons, shotguns, veterinary or tranquilising weapons, and ammunition and components for these weapons.

Global Project Licence (GPL)
these are similar to an OIEL. It provides for a simplified arrangement for licensing exports of military goods in cases where an international agreement on collaboration in defence projects exists.

Open General Export Licence (OGEL)
these allow the export of specified goods by an exporter provided that the goods or technology and the destination involved are eligible and certain conditions are met.

Open General Transhipment Licence (OGTL)
these allow, subject to certain conditions, importation for transhipment and re-export of certain Military List goods in Category C and other Dual-Use Items - provided they are not destined to an embargoed destination. Category A and B goods will not qualify for an OGTL.

There are variants of the OGTL, such as -

- **OGTL (Dual-Use Goods: Hong Kong Special Administrative Region)**
- **OGTL (Postal Packets)**
- **OGTL (Sporting Guns)**

Goods must normally be re-exported within 30 days. If this time limit is exceeded, and no permission to extend it has been granted by the Treasury, then an export licence or OGEL would be required.

EU General Export Authorisation (GEA)
these are for the export of specified dual-use items from the Isle of Man/UK to specified destinations. They are not issued by national authorities. It is an EU-wide EU authorisation. Like the OGEL, it authorises the export of certain specified items by any exporter providing certain conditions are met. Details are published in Council Regulation (EU) No 1232/2011 -
http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=OJ:L:2011:326:0026:0044:EN:PDF

8.1A Open Licence annual returns

From 1 January 2014, exporters will be required to provide details of all trades taking place under certain types of licences on a yearly basis. This requirement arises under the terms and conditions of the following types of open licences -

- Open Individual Export Licences (OIEL); except dealer OIEL
- Open Individual Trade Control Licences (OITCL)
- most Open General Export Licences (OGEL)
- most Open General Trade Control Licences (OGTCL)

If you have a licence issued in the UK you can complete your return using SPIRE.

The first return is due from 1 January 2015, for licensed movements that took place between 1 January and 31 December 2014.

For more information please see guidance at
https://www.spire.trade.gov.uk/spire/fox/espire/LOGIN/login
https://www.gov.uk/guidance/open-general-licences-an-overview

8.1B Additional end-user information for SIEL and SITCL

With effect from 8 July 2015, any exporter applying for either a Standard Individual Export Licence (SIEL) or a Standard Individual Trade Control Licence (SITCL) will be required to provide additional information identifying if the intended recipient of the goods involved is either a consignee or an end-user.

A new drop-down box will require the applicant to select “government”, “commercial”, “private individual” or “other”. Selecting “other” will bring up a free text box to provide more information.

The information captured is used for public data reporting purposes.

8.2 What about licences for cultural goods?

See section 7.

8.3 **Are UK-issued licences valid for exports from the Isle of Man?**

Licences issued in the UK by the appropriate Secretary of State will be treated as if issued in the Isle of Man by the Treasury.

8.4 **Where can I find details of what might be covered by UK Open General and Transit licences?**

Details of current OGEL and other forms of licences (such as those for goods in transit through the UK) are available on the UK Export Control Organisation website.

8.5 **Can any form of licence be granted for exports to embargoed destinations, or for trafficking and brokering involving embargoed destinations?**

Licences would not normally be granted in such cases. However, in very rare circumstances a licence may be granted - for example, for trade in military equipment for humanitarian or peacekeeping use.

Licences are provided for under legislation imposing UN and EU sanctions, and such sanctions may often provide for the granting of licences for supplies to in-country peacekeeping forces, for humanitarian aid purposes and so on. These licences are not export control licences, and are outside the scope of this Notice. You should contact the Sanctions Officer at Customs and Excise if you require more information.

8.6 **What about UN and EU Sanctions?**

Special forms of licence are also required for exports to destinations covered by UN or EU sanctions, or for involvement in embargoed trade with such destinations.

Certain individuals, entities, countries and territories may also be subject to financial sanctions. In such cases a licence may be required for the release or transmission of funds for or to them, and/or investment in a particular territory or country.

8.7 **How do I apply for a licence?**

Customs and Excise recommends use of the online SPIRE system to lodge an application for a licence.

8.8 **How long does it take to obtain a licence?**

The following is a general guide to the length of time it normally takes for an export licence to be approved, or its use authorised or acknowledged -

OGEL
Normally these only require that users register their use of the licence, and by doing so undertake to comply with the conditions attached to the licence. In most cases, one has to register use within 30 days but one should check the actual terms and conditions of the licence in question.

Note that certain open general licences (such as that for trade control movements associated with maritime anti-piracy work - see Notice 279T MAN - require prior approval to make use of the licence. Please check the terms and conditions applied

to the licence you intend to make use of.

SIEL
The target for this type of licence is that 70% should be issued within 20 working days.

OIEL
As these require additional checks and consultations before their use may be approved, the target for this type of licence is that 70% should be issued within 60 working days.

Note that if you choose to lodge your application with Customs and Excise, instead of using the SPIRE online system, this will inevitably mean that licences will take longer to be approved or issued.

9. Contact details

9.1 Isle of Man Customs and Excise

Export Licensing and Sanctions enquiries:
PO Box 6, Custom House, North Quay, Douglas, Isle of Man, IM99 1AG
Tel: (01624) 648138
Fax: (01624) 661725
Email: customs@gov.im
Website: http://www.gov.im/categories/tax,-vat-and-your-money/customs-and-excise/

9.2 Manx National Heritage

Manx Museum, Douglas, Isle of Man, IM1 3LY
Tel: (01624) 648000
Fax: (01624) 648001
Email: enquiries@mnh.gov.im
Website: http://www.gov.im/categories/leisure-and-entertainment/manx-national-heritage/

9.3 Export Control Organisation, Department for International Trade

Export Control Organisation, Department for International Trade, 1 Victoria Street, London, SW1H 0ET
Tel: (020) 7215 4594
Fax: (020) 7215 2635
Email: eco.help@trade.gsi.gov.uk
Website: https://www.gov.uk/government/organisations/export-control-organisation

The Export Control Organisation (ECO) is part of the Department for International Trade. ECO's chief task is to process applications for licences to export controlled military and dual-use goods and technology from the UK. About 10,000 applications a year are processed, together with around 3,000 "ratings", ie advice to exporters about whether a specific export needs a licence. Licences are approved on the advice of the Foreign and Commonwealth Office, Ministry of Defence and, where sustainable development issues are involved, Department for International Development.

Rating Advice Service

This service provides advice to exporters on whether or not a licence is required in a

particular instance. Normally requests for such advice are dealt with through written correspondence.

For urgent enquiries technical advice can be provided orally over the telephone.

ECOCHECKER and OGELCHECKER

These are online tools available from the Export Control Organisation which enable exporters to see if a licence may be required and if an OGEL may be available.

9.4 **Foreign and Commonwealth Office**

For details of current UN and other sanctions and embargoes.
https://www.gov.uk/government/organisations/foreign-commonwealth-office

The FCO maintains an A to Z checklist on its website.

9.5 **Arts Council England**

Export Licensing Unit, 14 Great St Peter Street, London, SW1P 3NQ

Tel: 0845 300 6200
Fax: (0161) 934 4426
Email: chiefexecutive@artscouncil.org.uk
Website: http://www.artscouncil.org.uk/

9.6 **Department of Environment, Food and Agriculture**

For enquiries regarding the export of plants and animals and CITES controls on the movement of endangered species:

Agriculture and Wildlife Division, Thie Slieau Whallian, Foxdale Road, St Johns, Isle of Man, IM4 3AS
Tel: (01624) 685835
Email: defa@gov.im
Website: http://www.gov.im/categories/the-environment-and-greener-living/wildlife/protected-species/import-and-export-of-exotic-animals-and-endangered-species/

Data Protection Act 2002

Customs and Excise collects information in order to administer the taxes for which it is responsible (such as VAT, excise duties, air passenger duty), carrying out its other functions, and for detecting and preventing crime.

Where the law permits, it may also get information about you from third parties, or give information to them, for example in order to check its accuracy, prevent or detect crime or protect public funds in other ways. These third parties may include the police, other government departments and agencies.

Consignee Undertaking Form
(for SIEL and OIEL licence applications)

This Form should be completed by the consignee on their headed paper. Please read the attached 'NOTES' carefully for guidance on completing this form.

I/We* **(name and address of person, firm or company...)** certify that the item(s) shown below have been ordered by me/us* from **(name and address of exporter...)**

The items to be supplied are .....

And are for the following purpose(s):

.....

(i) I/We* also certify that the items above are for my/our* own use and will not be re-exported.

or:

(ii) I/We* also certify that we intend to sell the items above to bona fide customers in (*name of destination and sector*.....) and they will not be re-exported.

or:

(iii) I/We* certify that the items above are for the end use of the [*name of sector and destination*] against Government Purchase Order/Contract Number [ ].

I/We confirm that the items above will not be used for purposes associated with chemical, biological or nuclear weapons or missiles capable of delivering such weapons, nor will it/they be resold if I/we know or suspect that it/they are intended or likely to be used for such a purpose.*

I/We confirm that the items above will not be re-exported or otherwise re-sold or transferred to a destination subject to UN, EU or OSCE embargo where that act would be in breach of the terms of that embargo[1] *

I/We confirm that the items above, or any replica of them, will not be used in any nuclear explosive activity or unsafeguarded nuclear fuel cycle[2] *

(* delete as appropriate)

Signed .....

Name (BLOCK CAPITALS) .....

Status .....

Date .....

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[1] An up-to-date list of applicable destinations subject to arms embargoes can be found at http://www.gov.uk/current-arms-embargoes-and-other-restrictions Includes research on or development, design, manufacture, construction, testing or maintenance of any nuclear explosive device or components of subsystems of such a device.

[2] Includes research on or development, design, manufacture, construction, operation or maintenance of any reactor, critical facility, conversion plant, fabrication plant, reprocessing plant, plant for the separation of isotopes of source or special fissionable material, or separate storage installation, where there is no obligation to accept IAEA safeguards at the relevant facility or installation, existing or future, when it contains any source or special fissionable material; or of any heavy water production plant where there is no obligation to accept IAEA safeguards on any nuclear material produced by or used in connection with any heavy water produced therefrom; or where any such obligation is not met

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NOTES

A Consignee Undertaking is required in accordance with SIEL and OIEL conditions.

If you hold an OIEL or SIEL, you must obtain a written Consignee Undertaking that the item(s) are not intended for re-export to a destination and sector not listed as permitted on the licence. The undertakings need to be received from each consignee **before the first export**. You should also remember to:

- retain the original undertaking (which must be signed and dated)
- obtain an undertaking (in advance) if the contract or project is ongoing.

Please note: If your OIEL includes named sectors within the Schedule then the Consignee must name them in the relevant sections of the Undertaking. This is not required on an Undertaking for any OIEL which does not include named sectors.

You should note that you need to obtain and keep the **original Undertaking (and NOT a copy)** for your records. This will be inspected at an export control compliance audit. Scanned copies of originals are permitted as an interim measure (no more than three months).

Undertakings are only **valid for 12 months** and it is important that you ensure that the undertaking in relation to any particular shipment is not out of date when that shipment is made against the licence.

The undertaking **must be completed –**

- by your consignee
- in English
- on the **consignee's headed notepaper**
- dated and signed by the consignee, which if it consists of a company should be signed by a partner or principal officer of that company

and must incorporate one of the statements (i) to (iii) included in the Undertaking (usually only one of these will be sufficient) as well as the statement on Weapons of Mass Destruction (WMD) as appropriate.

Important:
It is the **exporter's responsibility** to ensure that:

- All sections of the form are completed legibly and in English.
- Each page of the form needs to be signed and dated by an official of the end-user or consignee as applicable to the export in question.
- The same end-user or consignee (as applicable) should also complete, sign and attach a covering letter on their original headed paper. See Annex A.
- Copies of the Undertaking and covering letter should be attached to the completed export licence application.

Explanation of Terminology

1 The exporter should be the person or business who makes the licence application.
2 The exporter's reference can be completed by the exporter.
3 The consignee is normally the person or body to whom the goods are to be first sent.
4 The Treasury needs to understand what the goods are and to be able to compare them with the goods described on the licence application. It needs a detailed description of the main item or items. If, for example, the main item or items are accompanied by a long list of spares or accessories, you should indicate this, but it may not need to spell out the items individually. If the goods are spares, components or accessories, you should indicate what they are to be used

for, and describe clearly the item in or with which they will be used (eg turbine blades for XX engine for YY aircraft).

5 If the goods are to be incorporated into another product, then that product – and its use and ultimate end user – should also be described where known.

Annex A to Undertaking

Model covering letter for consignee undertaking
[To be amended where indicated]

[Name and Address of Consignee on their Original Headed Paper]

[Date]

Consignee undertaking relating to the export licence application made by **[Name of Exporter]**

I attach a completed consignee undertaking made on the CU Form relating to Exporter's Reference _____ **[Exporter's Reference must be quoted]**

Yours sincerely

[Signed by the Same Signatory Who Completed and Signed the Consignee Undertaking]

Amendments to this Notice

15 November 2013	Paragraphs 3.1 and 3.3 updated.
16 June 2014	New paragraph 8.1A on Open Licence annual returns inserted.
13 February 2015	Various amendments to replace references to “EUU”, in relation to OIEL and SIEL, with references to “Consignee Undertaking”; and new template for such an Undertaking substituted in Annex.
2 July 2015	New paragraph 8.1B inserted re additional end-user information required for SIEL.
27 July 2016	References to BIS replaced; as Department for International Trade took over responsibility for ECO from 18 July 2016.
20 January 2017	Paragraph 1.9 amended re the export of dual-use goods to or via the Channel Islands, and new paragraph 5.3 on dual-use items amended to refer to paragraph 1.9. New paragraph 1.10 inserted re MoD exports. Paragraph 2.2 amended to emphasise that a licence was required for temporary export of military or dual-use goods.

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Isle of Man
Government
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