

Treasury  
Customs and Excise Division

Notice 9011

Carrying or sending cash in and  
out of the Isle of Man



November 2008  
(revised to 4 July 2018)



**Isle of Man**  
Government

*Reilts Ellan Vannin*

## Where is the law?

Part VA of the Customs and Excise Management Act 1986 ("the Management Act"). sections 76A to 76H, contains the provisions concerned with the physical importation and exportation of cash.

For the purposes of Part VA, "importation and exportation" includes -

- bringing cash to the Island, or taking it out of the Island, in person or in your baggage;
- sending it or receiving it by post;
- sending it or receiving it by air or sea cargo;
- sending it or receiving it by fast parcel or courier services,

and includes cash going to and from the UK.

This Notice is intended to provide guidance and general information to persons entering or leaving the Island who may be liable to make a declaration of cash.

It is not intended as a definitive statement of the law.

## Who should read this notice?

You should read this notice if you intend to send or take substantial amounts of cash into or out of the Island, as it explains the powers of officers of Customs and Excise in relation to cash that may be entering or leaving the Island.

## Do I have to declare the cash I am carrying when I enter or leave the Island?

If you are entering or leaving the Island, and are carrying more than 10,000 euros (or the equivalent amount in another currency), you must complete a cash declaration form. These will be available at the port or airport of your entry to, or departure from, the Island and online from the Customs and Excise website. Please read the form carefully before filling it in. **You will be liable to penalties if you fail to comply with the obligations to declare or provide incomplete or incorrect information.**

Whether or not you are required to make a declaration you must answer any questions that an officer may put to you about the cash you are carrying, have in your baggage or which is contained in any vehicle in which you are travelling.



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## What is “cash”?

Cash not only means currency notes and coins but also bankers' drafts and cheques of any kind (including travellers' cheques). It is defined in section 76A of the Management Act -

'cash' means -

- (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);
- (g) a forged or counterfeit version of any instrument or currency mentioned in sub-paragraph (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”.

Treasury also accepts that cheques drawn on other banks and received in the way of business by regulated entities in the Island need not be declared as “cash”; and “regulated entities” means those businesses specified in Schedule 4 to the Proceeds of Crime Act 2008.

## What about unaccompanied cash?

The requirement to declare to Customs and Excise the importation or exportation of cash also applies where the cash is being sent rather than carried on your person. For example, you must declare the importation or exportation, and/or answer a customs officer's questions and disclose the presence of the cash, if it is being sent -

- in the postal system;
- by a courier service (such as DHL, Federal Express, etc);
- in freight or vehicles.

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## **Can officers seize my cash?**

Officers will not detain your cash if they have no reason to doubt its legitimacy and, where appropriate, the cash has been properly declared.

However, it may be detained if -

- it is not declared;
- an officer has concerns about any answers or information provided to him or her about the cash; or
- as with cash found by Customs and Excise or police officers in other circumstances, if it amounts to £1000 or more (or the equivalent in other currencies) if the officer has reasonable grounds to suspect that it is either the proceeds of, or is intended for use in, unlawful conduct (using powers found in the Proceeds of Crime Act 2008).

## **If my cash is seized, what happens next?**

Without a court order, seized cash cannot be detained for more than 48 hours. Before 48 hours (excluding Bank Holidays and Weekends) Customs and Excise must apply to the High Bailiff's court if it wishes to detain it further.

A court may order seized cash to be:

- further detained whilst its origin and intended use are investigated, and
- forfeited permanently if satisfied from the investigation that it is associated with criminal activity,

or it may order that the cash be returned to you.

If your cash is seized, you will be given information on how to appeal against its subsequent detention and/or forfeiture.

## **Search powers**

Where an officer reasonably suspects that a person entering or leaving the Island is carrying (or has with them in their baggage or in the vehicle in which they are travelling) cash in excess of 10,000 euros he or she may search that person. You have the right of appeal to either their superior officer or a justice of the peace.

An officer may also search any vehicles or goods entering or leaving the Island, if he or she has reasonable grounds to suspect that they include or contain undeclared cash of more than 10,000 euros.

Section 171A of the Customs and Excise Management Act 1986 provides customs officers with further search powers.

Where an officer reasonably suspects that there is on board a vessel lying in Manx waters

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or an aircraft anywhere in the Island cash in excess of 10,000 euros they may search that vessel or aircraft.

Where an officer has reasonable grounds to suspect that a postal packet being sent to or from the Island contains cash in excess of 10,000 euros and which has not been declared to Customs and Excise, he or she can ask the Post Office to detain and open the postal packet for examination.

If undeclared cash is found the officer will arrange for the Post Office to detain it. The officer will then contact the sender or addressee and offer them the opportunity to submit the required declaration. The postal packet and the remainder of its contents will be delivered by the Post Office. If no declaration is received within 28 days, the cash may be seized by Customs and Excise.

### **Taking cash out of the UK/EU**

Please note that if you take 10,000 euros or more (or the equivalent in another currency) into or out of the UK from or to -

- a place outside the European Union,
- the Channel Islands, or
- the Isle of Man

you are required to declare the cash to HM Revenue and Customs (HMRC). Forms are available at UK ports and airports.

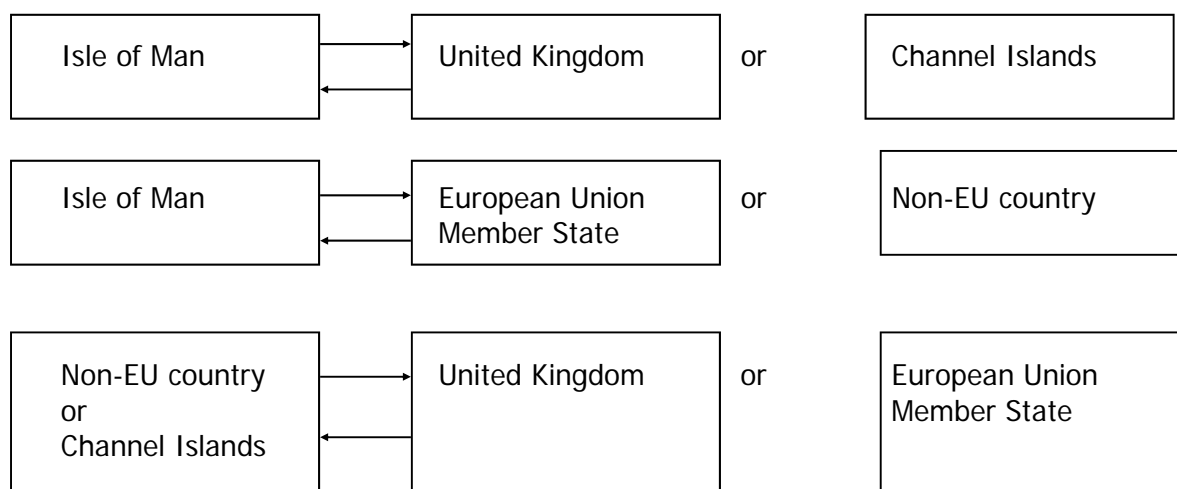
More information may be found in the HMRC Notice 1 (Travelling to the UK) and the leaflet "Carrying Cash in and out of the United Kingdom", and on the HMRC website at <https://www.gov.uk/bringing-cash-into-uk>

Other EU Member States have similar laws in place, and you would be required therefore to declare cash of 10,000 euros or more taken into or out of the Member State from or to -

- a place outside the European Union,
- the Channel Islands, or
- the Isle of Man.

There is no requirement to declare cash taken into or from the UK from or to other EU Member States.

## When are declarations required?



## Where can I get further copies of the declaration form?

Copies of the form may be obtained at the Airport and Sea Terminal. It can also be found on the Customs and Excise website at [www.gov.im/customs](http://www.gov.im/customs)

## How to make the declaration to Customs and Excise?

There are a number of ways in which you can make your declaration -

1. if travelling by sea or air, by placing the completed copy in the boxes provided at the Airport and Sea Terminal;
2. sending the completed copy to Customs and Excise at the address below or faxing it to (01624) 661725 to arrive at least 24 hours before your intended time of arrival or departure;
3. downloading the declaration form from the Customs and Excise website at [www.gov.im/customs](http://www.gov.im/customs) (remember to print and retain a copy for yourself) and complete, scan and email it to [customs@gov.im](mailto:customs@gov.im) to arrive at least 24 hours before your intended time of arrival or departure; or
4. if notified by Customs and Excise or undeclared cash detected in a postal packet, by sending the completed declaration to Customs and Excise at the address below.

If required to do so by an officer you must make a declaration in writing on the form and give it to the officer.

You must retain a copy of the form. If travelling with the cash you must take a copy of the form with you.

## Warning

It is an offence under Part VA of the Management Act -

- to refuse, or fail to produce, your baggage when required to do so by an officer;

- 
- to refuse to make a declaration or disclosure when required to do so; and
  - to make a declaration or disclosure, orally or in writing, which is false.

It is also an offence under section 10 of the Management Act to obstruct an officer in the course of their duties.

Conviction for these offences can involve significant penalties, including imprisonment.

### **How can I get more information?**

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](mailto:customs@gov.im)  
Web: [www.gov.im/customs](http://www.gov.im/customs)

### **Amendments to this Notice**

3 April 2017	Revised Form C9011 MAN inserted.
4 July 2018	Privacy Notice Added

#### 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/>



## Declaration or Disclosure of Cash amounts exceeding 10,000 Euros (or its equivalent in other currencies) entering or leaving the Isle of Man

**You must read the notes on the reverse before completing this form. Complete all boxes using black ink and capital letters.**

### Part A – Transport details

1. Is the cash –

- |                             |                          |                                    |                          |
|-----------------------------|--------------------------|------------------------------------|--------------------------|
| Entering the Island         | <input type="checkbox"/> | Leaving the Island                 | <input type="checkbox"/> |
| Being sent/received by post | <input type="checkbox"/> | Being sent/received by other means | <input type="checkbox"/> |

2. Are you travelling –  
(see note A2)

- |                                  |                          |         |                          |                |                          |
|----------------------------------|--------------------------|---------|--------------------------|----------------|--------------------------|
| By air?                          | <input type="checkbox"/> | By sea? | <input type="checkbox"/> |                |                          |
| Scheduled Airline/Ferry Service? | <input type="checkbox"/> | Other?  | <input type="checkbox"/> | Not Applicable | <input type="checkbox"/> |

3. Date cash entered/left the Island

4. Port, airport or place **FROM WHICH** cash is being sent or exported (see note A4)

5. Port, airport or place **TO WHICH** cash is being sent or imported (see note A5)

6. Via (see note A6)

a. Port or airport

b. Port or airport

### Part B – Details of cash

	a. Type of cash (see note B)	b. Currency	c. Amount
1.			
2.			
3.			
4.			



**Part C – Origin and intended use of cash**

1. Do you own the cash?

Yes  If 'Yes', go to box 3  
No  If 'No', go to box 2

2. Details of owner (see note C2)

3. Origins of cash, where and how obtained (see note C3)

4. Details of intended use of cash

5. Details of intended recipient of cash (see note C5)

**Part D – Declaration and your personal details (see note D)**

1. Surname

2. First name(s)

3. Date of birth

4. Place of birth (city and country)

5. Nationality

6. Full address (including house number)

<input type="text"/>
<input type="text"/>
<input type="text"/>
Country
Postcode

7. Occupation

## DECLARATION

I have read the notes and warning (note 6) on the reverse of this form and declare that all the details entered above are complete and correct to the best of my knowledge and belief.

Signature

Date

Please provide a contact telephone number

Sign a copy and send it to Customs and Excise (see note D). Keep a copy for your own use and in case it is requested by a customs officer.

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### For official use only

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#### 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.uk/about-the-government/departments/the-treasury/privacy-notice/>

### Notes on completing this form

You do not need to complete this form if –

- you are entering or leaving the Isle of Man and are not carrying more than 10,000 euros (or equivalent in other currencies);
- the amount being sent or received by you by post or other means is not more than 10,000 euros (or equivalent in other currencies).

### General information

1. You must complete this form if –
  - a. you are entering or leaving the Isle of Man and are carrying cash of a value of more than 10,000 euros or the equivalent in other currencies;
  - b. cash of a value of more than 10,000 euros or the equivalent in other currencies is being sent or received using the postal system to or from a place outside the Isle of Man; or
  - c. cash of a value of more than 10,000 euros or the equivalent in other currencies is sent or received by some other physical means (e.g. in freight or by means of a courier service such as Federal Express or DHL).

The requirement to make a declaration or disclosure about cash entering or leaving the Island, and/or to answer questions, provide further information if required to do so, and to submit to a search of person, baggage, vehicle etc are contained in Part VA (section 76A to 76I) of the Customs and Excise Management Act 1986.

2. The purpose of the controls is to help combat money laundering.
3. You will be required by the authorities in the relevant Member State of the European Union (EU) to make a declaration if you enter or leave the EU carrying 10,000 euros or more. For example, if you travel from the Isle of Man to the UK or Ireland, the customs authorities in either of those countries would require a declaration from you.
4. "Cash" means –
  - (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);
  - (g) a forged or counterfeit version of any instrument or currency mentioned in sub-paragraph (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.
5. The declaration must be signed and dated.

6. You will be liable to penalties if you fail to comply with the obligation to declare or disclose cash, or if you provide incomplete or incorrect information.
7. A customs officer may seize cash, whether declared/disclosed or not, if they have reasonable grounds to suspect that it is associated with criminal activity.

**Notes on completion of individual boxes**

- A2 If you are travelling with the cash tick all boxes that apply (e.g. "By air" and "Scheduled Airline/Ferry Service").
- If the cash is being sent or received by post or other means tick the box for "not applicable".
- A4 Enter –
- (a) the name of the first port or airport on your journey and the country in which it is located; or
  - (b) if the cash is being sent or received by post or other means, the place and the country from which the cash is sent.
- A5 Enter –
- (a) the name of the final port or airport on your journey and the country in which it is located; or
  - (b) if the cash is being sent or received by post or other means, the place and the country of destination.
- A6 Only complete if you are travelling with the cash. Enter the intermediate port(s) or airport(s) and the country/countries in which they are located.
- B Enter the type(s) of cash carried or being sent (for example currency notes, currency coins, travellers' cheques). See also Note 4 in General Information above. If you are the recipient in the Isle of Man of cash being sent to you, and you do not know the type(s) of cash involved then state "Not Known" in column a.
- C2 Enter the name, nationality, date and place of birth, address and business of person or company. If there is more than one owner, enter details of the one who owns the greatest amount of the cash.
- C3 Enter what the cash represents (for example proceeds of sale of house or car, business takings, personal savings) and the country in which it was obtained.
- C5 Enter the name, nationality, date and place of birth, address and business of intended recipient. If there is more than one then enter details of the one most likely to receive the greatest amount of cash.
- D Send the completed declaration to Customs and Excise by:
- (a) placing in the box provided for the purpose at the Airport or Sea Terminal;
  - (b) posting a copy to Customs and Excise to arrive at Custom House, Douglas at least 24 hours before intended time of departure/arrival, or the expected time of despatch or receipt if the cash is being sent by post or other means;
  - (c) complete, scan and email to Customs and Excise at [customs@gov.im](mailto:customs@gov.im); or
  - (d) if the form has been given or sent to you by a customs officer, returning it to an officer.

Postal address: Isle of Man Custom & Excise  
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Published by:  
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