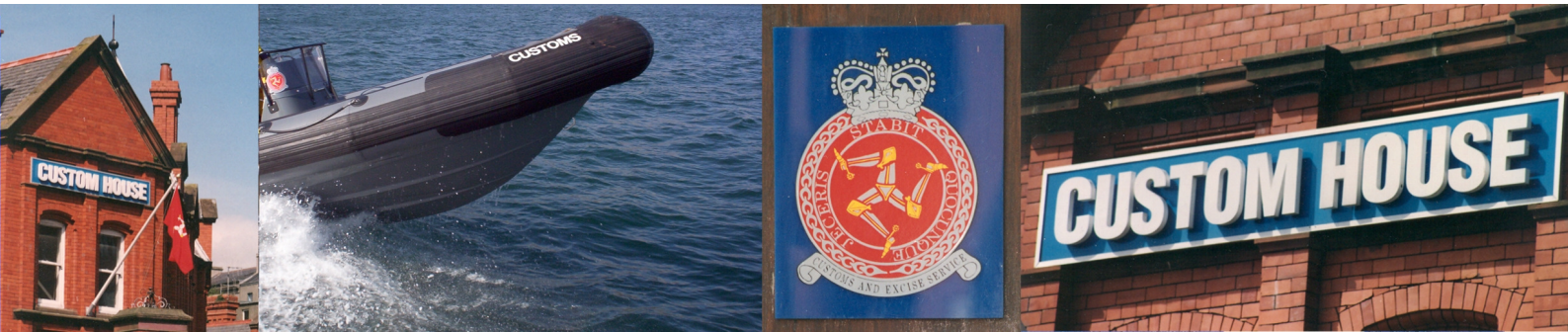


Treasury  
Customs and Excise Division

## Notice Appeal 2 MAN

What to do if you disagree with a  
Customs decision about the return  
of seized goods



May 2009  
(Updated to 30 May 2018)



**Isle of Man**  
Government

*Reilrys Ellan Vannin*

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## Contents

Introduction

How to apply to have a decision reviewed

What is meant by a “linked decision”?

Challenging the legality of a seizure

Information you will need to provide with your review request

Late requests for a review

What happens during the review and how long does it take?

Reviews where you are also challenging the legality of the seizure

If you don't agree with the review conclusions

Appealing to the Tribunal

Getting someone to act on your behalf

What to do if you want to provide further information



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## **Introduction**

Your dealings with Customs and Excise will normally be routine. However, there may be occasions when you disagree with a decision. If this happens, you may be able to challenge the decision.

This guide explains what you can do if you don't agree with a decision made on or after 1<sup>st</sup> April 2009 about the return of seized goods, also called "restoration".

It may be possible to reach an agreement with Customs and Excise. However, if you cannot reach an agreement, your first step is to ask for a review by Customs and Excise. If you do not agree with the review decision you then have a right of appeal to the independent VAT and Duties Tribunal.

## **How to apply to have a decision reviewed**

If Customs and Excise refuses to return seized goods to you or imposes conditions on the return, you have the right to have the decision reviewed if you disagree with it.

You will need to request a review in writing - and send it to Customs and Excise - within 45 days of decision.

Customs and Excise will dispose of seized perishable goods (e.g. tobacco, beer and food products) as quickly as possible. It will normally begin to dispose of non-perishable goods (e.g. vehicles and spirits) 45 days after the date of seizure unless a review request has been received.

If Customs and Excise decides that the seized goods can be returned to you but have in the meantime disposed of the goods, it will normally offer you an appropriate payment instead.

## **What is meant by a "linked decision"?**

This means a Customs and Excise decision (other than the seizure of goods) which would normally follow the optional review process available for decisions involving VAT, customs duty or excise duties (see Notice Appeal 1 MAN).

Where the Customs and Excise decision is linked to a restoration decision which is being reviewed you must follow the procedures shown in this Notice.

## **Challenging the legality of a seizure**

Requesting a review of the decision about whether to return the seized goods is **not** the same as challenging the seizure itself. You can find out more information on how to challenge the legality of a seizure of goods in Notice 12A.

## **Information you will need to provide with your review request**

Customs and Excise will need the following information from you:

- your (or your business) name;
- your reference number (as shown on the decision letter);

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- the decision you want reviewed;
  - an explanation of what you disagree with and why.

### **Late requests for a review**

If you ask for a review after the 45-day period has passed, it will still carry out a review if you have a reasonable excuse why your request was late.

You will need to give an explanation of why your review request has been sent in after the 45-day period and show that you sent the review request as soon as you could. If Customs and Excise does not think your explanation is reasonable it will write and tell you why. If you wish, you can then ask the Tribunal to decide whether Customs and Excise should carry out a review.

More information about applications to the Tribunal is given below.

### **What happens during the review and how long does it take?**

Customs and Excise will appoint an officer, who has not previously been involved with the decision, to carry out a review of the decision.

The review must be completed within 45 days.

If during the review, you have further information that you think might affect the decision, you should send it to the review officer.

When the review has been completed the review officer will write and tell you their decision.

If Customs and Excise does not complete its review within 45 days the original decision will stand, and you may appeal to the Tribunal.

### **Reviews where you are also challenging the legality of the seizure**

If you have also challenged the legality of the seizure and are waiting for it to be heard in the High Bailiff's Court, you can still ask for a restoration decision to be reviewed in the meantime.

If you lose the challenge against the legality of the seizure, Customs and Excise will still complete any review of the restoration decision you have asked for.

### **If you don't agree with the review conclusions**

If you disagree with the review officer's decision - including the amount of any payments you may be asked to make to have your goods returned to you - you can appeal to the Tribunal. The Tribunal may ask Customs and Excise to carry out another review if it thinks the decision is unreasonable.

### **Appealing to the Tribunal**

If you want to appeal to the Tribunal, you must do so within 30 days of the letter from

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Customs and Excise telling you of the review decision (or within 75 days of the date you requested the review if Customs and Excise does not send you the review decision within the 45 day review period).

You cannot appeal to the Tribunal until Customs and Excise has completed the review or the 45 day review period has ended.

### **Getting someone to act on your behalf**

You don't have to deal with Customs and Excise personally. An accountant or other adviser can act on your behalf.

Customs and Excise has a strict legal duty of confidentiality which means that it needs your **written** permission before it can deal with your professional tax adviser or accountant.

You can appoint someone else to act for you, perhaps because you are ill, or have a disability or do not speak English. This person might be a friend or relative, or an adviser from a voluntary organisation. You will have to give permission for this person to deal with your affairs, whether over the telephone or in writing.

### **What to do if you want to provide further information**

If at any time, you have further information that you think might affect the decision reached by Customs and Excise you should send it to the review officer at Custom House.

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