

Treasury
Customs and Excise Division

Notice 143 MAN

A Guide for International Postal Users



June 2010
(updated 4 July 2018)



Isle of Man
Government

Reilts Ellan Vannin

Imports by post into the Isle of Man, and exports by post from the Isle of Man, from and to places outside the UK are administered by the Customs and Excise Division of the Treasury.

This Notice takes account of changes introduced in May 2010 which mean that customs charges are now collected directly by Customs and Excise, and not by the Post Office. Customs and Excise works closely with the Isle of Man Post Office, and import and export packages are dealt with at the Post Office Sorting Office, Douglas. Any enquiries regarding damage to, or delays of, the post should be directed to the Post Office—

Customer Services
Isle of Man Post
Postal Headquarters
Spring Valley Industrial Estate
Douglas
Isle of Man
IM2 1AA

Tel: (01624) 664664
Fax: (01624) 698406
Email: customer.services@iompost.com
Website: www.gov.im/post

Any enquiries relating to customs matters, import charges, or requests for information should be directed to—

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

Tel: (01624) 648140
Fax: (01624) 648117
Email: customs@gov.im
Website: www.gov.im/customs



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PART 1 INTRODUCTION

- 1.1 This Notice explains what happens when you import or export goods using the postal system in the Isle of Man. It also applies to gifts received through the post. Cash sent to or from the Island may also need to be declared (see paragraph 1.5).
- 1.2 The arrangements when a full customs declaration on a form C88A Single Administrative Document (SAD) is required are detailed in Part 8 of this Notice. A SAD is required for—
- imports of goods with a value exceeding £873 (€1,000) declared to home use and free circulation;
 - imports of goods for which relief from customs duty and import VAT is being claimed, e.g. inward processing relief (IPR), outward processing relief (OPR) or temporary importation relief;
 - certain exports including all goods for export with a value exceeding £873 (€1,000).
- 1.3 This Notice is not the law and does not change the law.
- 1.4 The relevant law includes—
- The Post Office Act 1993 (in particular sections 14 to 16)
- The Customs and Excise Management Act 1986
- The Value Added Tax Act 1996 (in particular section 15)
- The Postal Packets (Customs and Excise) Regulations 2015
- The Customs Controls on Importation of Goods Regulations 1994
- 1.5 Cash sent to or from the Isle of Man and exceeding €10,000 must be declared to Customs and Excise. Please see Notice 9011 MAN for more information. “Cash” is defined as meaning -
- (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);
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- (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.

PART 2

POSTAL PACKAGES ARRIVING FROM COUNTRIES OUTSIDE THE EU

2.1 Does the sender have to declare the goods?

Yes. Under international postal agreements, the sender must complete a customs declaration (CN 22 or CN 23) which, in most cases, should be fixed to the package. The declaration includes a description of the goods, the value and whether the goods are a gift or commercial items. Any Post Office overseas should be able to provide advice to the sender.

Under Customs law, you as the importer, are legally responsible for the information on the declaration. It is therefore in your interest to ensure that, wherever possible, the sender makes a complete and accurate declaration.

If no declaration is made, or if the information is inaccurate, the package may be delayed while further enquiries are made by Customs and Excise or, in some cases, the package and its contents may be seized.

2.2 Do I have to pay import duties or import VAT on goods sent to me?

Most goods arriving in the Island from outside the EU are liable to any or all of the following taxes—

- customs duty;
- excise duty - on certain products, such as alcoholic drinks and tobacco products;
- import VAT.

These taxes must be paid whether—

- you purchase the goods or received them as a gift;
- the goods are new or used (or are antiques);
- the goods are for your private use or are for resale.

2.3 What are the limits for customs duty and import VAT?

<u>Value of package</u>	<u>Charges due</u>		
Not exceeding £15	customs duty	-	nil
	import VAT	-	Nil Commercial consignments sent to the Isle of Man from the Channel Islands do not benefit from relief of import VAT.
	excise duty	-	due on alcohol, tobacco products, perfume or toilet waters
Gifts (only) not exceeding £39	customs duty	-	nil
	import VAT	-	nil
	excise duty	-	due on alcohol and tobacco products, and on perfume or toilet waters above - quantities shown in paragraph 2.7
More than £15 but not exceeding £135; and gifts not exceeding £135	customs duty	-	nil
	import VAT	-	payable
	excise duty	-	due on alcohol, tobacco products, perfume or toilet waters
Exceeding £135	customs duty	-	payable
	import VAT	-	payable
	excise duty	-	payable

There are a number of other circumstances where relief from some or all customs charges may be available. If you think your goods may be eligible for a relief you should contact the Advice Centre at Custom House.

Note: Commercial imports of a value of £15 or less will be free from customs duty or VAT - but imports of alcohol, tobacco products, perfume or toilet waters will remain subject to excise duty. However, commercial consignments sent from the Channel Islands do not benefit from any relief of Import VAT.

2.4 What about goods purchased over the Internet?

The limits set out in paragraph 2.3 above apply.

2.5 What about gifts?

Goods sent as a gift to a private person and the value of which does not exceed £39 are eligible for relief from customs duty and import VAT, but not excise duty.

See the Table at paragraph 2.3 above.

To qualify as a gift—

- the customs declaration must be completed correctly, with the contents identified as a gift;

- the gift must be sent from a private person outside the EU to a private person in the Island;
- there is no commercial or trade element, and the gift has not been paid for either directly or indirectly; and
- the gift is of an occasional nature only (e.g. for a birthday or anniversary).

Note: if you purchase goods from outside the EU to give as a gift to a relative or friend, whether or not addressed to that person, they will not be treated as a “gift” for the purposes of the limits in paragraph 2.3.

2.6 Do gifts of alcohol and tobacco products qualify for relief from import charges?

Yes - gifts of alcohol and tobacco products qualify for relief from import duties and import VAT (but not excise duty), subject to the following limits against each of the goods described below:

Tobacco products—	Quantity
Cigarettes	50
Or	
Cigarillos (cigars with a maximum weight each of 3 grammes)	25
Or	
Cigars	10
Or	
Smoking tobacco	50 grammes

Note: You will still be liable to excise duty on these products even if they are a gift.

Alcohol and alcoholic beverages—	Quantity
distilled beverages and spirits of an alcoholic strength exceeding 22 per cent by volume; undenatured ethyl alcohol of 80 per cent by volume and over	1 litre
Or	
distilled beverages and spirits, and aperitifs with a wine or alcohol base, tafia, sake or similar beverages of an alcoholic strength of 22 per cent by volume or less; sparkling wines and fortified wines	1 litre
Or	
still wines	2 litres

If gifts of alcohol and tobacco are sent in excess of the quantities shown above, relief from import duty will only apply up to the limits shown above, and the consignment will not benefit from any relief of import VAT.

Note: You will still be liable to excise duty on these products even if they are a gift.

The reliefs for tobacco products, alcohol and alcoholic beverages above apply only to gifts and do not apply to commercial consignments.

2.7 Do gifts of perfumes and toilet waters qualify for relief from import charges?

No customs duty or excise duty is charged on perfumes and toilet waters sent as gifts, if the value of the package does not exceed £39.

Import VAT is chargeable if the following quantities are exceeded—

- perfumes 50 grams
- toilet waters 0.25 litres

These reliefs apply only to gifts and do not apply to commercial consignments.

2.8 Do multi-gift packages containing more than one gift qualify for the customs duty waiver and import VAT relief?

Where a package contains gifts that are clearly intended for several people, for example, members of the same family, the £39 gift limit applies to each individual person provided that the goods are—

- individually wrapped;
- specifically addressed to them;
- declared separately on the customs declaration;
- within the allowances specified;
- marked with the price for each individual item on the declaration.

2.9 If more than one individual package is addressed to a particular person the value of the goods will be added together. If the total value exceeds £39 import VAT will be charged, and if the total value exceeds £135 customs duty may also be due.

2.10 If a package contains a number of different types of goods intended for more than one person, and these are separately described and given a value on the customs declaration, the waiver of Customs Duty will apply to each item. For import VAT, only as many items that add up to the value of the import VAT threshold (£39) will be granted relief, for example, if a package contains 5 items each with a value of £8, only 4 items will be entitled to relief ($4 \times £8 = £32$) with charges payable on the fifth item.

Where one item is set to 2 people and its value exceeds £39, it isn't possible to aggregate each person's gift relief, and the value of an individual item itself can't be divided, for example, one item with a value of £50 sent to 2 individuals can't benefit from the gift relief.

2.11 As an illustration—

<u>Goods received as gifts</u>	<u>Relief given</u>
1 item valued at £39 or below	- Free of customs duty and import VAT
1 item valued at £44	- No customs duty, but import VAT charged on the full value
5 of the same items valued at £8 each	- No customs duty, with 4 items relieved of import VAT but import VAT chargeable on the remaining 1 item
5 different items valued at £120 each	- No customs duty, but import VAT charged on the full value
1 item valued at £300	- Customs duty and import VAT charged on the full value

Remember: see paragraphs 2.6 and 2.7 for gifts of alcohol and tobacco products, perfumes and toilet waters.

**PART 3
HOW AND WHY DO CUSTOMS AND EXCISE EXAMINE PACKAGES?**

3.1 Customs and Excise examines postal packages arriving from outside the EU—

- for prohibited or restricted goods such as drugs, indecent or obscene material, weapons, endangered species and counterfeit goods;
- for undeclared cash over €10,000;
- to confirm the description and value stated in the customs declaration;
- to detect goods that have not been declared as required; and
- when the sender has not completed a customs declaration, or has not completed one correctly.

3.2 Where a package is opened, the opening, repacking and resealing is carried out by the Post Office under Customs and Excise instruction.

**PART 4
HOW ARE IMPORT CHARGES CALCULATED?**

4.1 Charges are calculated by Customs and Excise officers at the sorting office where the package is received.

However, in some cases special arrangements are in place for goods purchased over the Internet (see paragraph 4.6).

VAT Import VAT is charged at the same rate that applies to similar goods sold in the Island, and applies to all commercial goods over £15 in value and on gifts that are over £39 in value.
The value of the goods for import VAT is based on—
the basic value of the goods,
plus postage, packing and insurance,
plus any customs or excise duties charged.

Note that commercial consignments sent from the Channel Islands do not qualify for this special arrangement and that the £15 threshold does not apply.

Customs duty This is payable where the goods have a value exceeding £135. It is usually charged as a percentage of the value of the goods. The amount of duty charged will depend on the type of goods and the value stated on the customs declaration (or invoice packed with the goods). If no value is provided, or one provided cannot be used, the open market value of similar goods would normally be used.
Any conversion of foreign currencies uses the rates of exchange for the month, available from the Advice Centre and on the HMRC website.
The duty-rate percentage varies depending on the type of goods and their country of origin. The value of the goods for customs duty is based on—
the price paid for the goods,
plus packing and insurance costs,
plus the postage (except for gifts where the standard mail service is used - postage for gifts sent using Express Mail Services would be included in the value for customs duty purposes)
Where the value of gifts is less than £630 per consignment a duty-rate of 2.5% will be applied - but only if this is to your advantage.

Excise duty This is charged on alcohol and tobacco products and is charged in addition to any customs duty due.
The excise duty on alcohol products depends on their alcoholic strength and volume and, in the case of wine and cider, whether they are still or sparkling.
The duty on cigarettes is based upon a percentage of their recommended retail price, plus a flat-rate amount per 1,000 cigarettes.
The duty on other tobacco products is charged at a flat rate per kilogram.

4.2 Is duty charged on used goods?

Used goods are still liable to the same duty and VAT charges as if they were new. However, their value may vary depending on their age and condition.

4.3 How do I pay customs charges to Customs and Excise?

There are several ways in which you can make a payment of the charges due on a postal package. Whichever one you choose, please ensure that you include the reference number shown on the letter notifying you of arrival of the package. This will avoid unnecessary delays in your package being released.

4.4 You will be notified by a letter (Notice of Arrival) that the package has arrived at the Sorting Office. To pay—

Online	To pay online using a credit or debit card, or by means of a BACS transfer, please go to www.gov.im/onlineservices where you will need to register as a user if you have not done so before. Once registered you will be able to log in and— <ul style="list-style-type: none"> (a) choose “Customs and Excise” in the left-hand menu; (b) select “General payment”; and (c) under “Customs duties” select “Post Office” and follow the on-screen instructions.
By phone	Payment may be made over the telephone using a debit card. Please telephone 648148.
In person	Payments may be made in person at the Advice Centre at Custom House, Douglas using cash, debit card or personal cheque. Note: if paying by personal cheque the goods will not be released until the funds have cleared.
By post	Cheques made payable to “Isle of Man Government” may be sent to the Advice Centre, Custom House. Please ensure that you quote the reference number shown on the Notice of Arrival letter and do not send cash .

Once payment has been received your package will be released for delivery by the Post Office. Please note that packages are not held at Custom House.

4.5 If the value of the package is over £873 (€1,000), or if it is being imported under a particular customs regime (see paragraph 1.2) you will be sent a customs declaration form (SAD form C88A) which you must complete and return to Customs and Excise before your package can be delivered. This applies even if the customs regime involves no payment of duty or VAT. You should not send any payment with the form unless asked to do so.

4.6 **Pre-payment of import VAT on goods purchased over the Internet**

There are special arrangements in place to allow certain overseas traders to charge, collect and pay to HMRC import VAT on goods purchased over the Internet for import into the UK and Isle of Man. These arrangements operate under memoranda of understandings between HMRC and the overseas customs and postal authorities. The countries involved are the Channel Islands, Hong Kong, Singapore and New Zealand. Overseas traders that wish to use the arrangements must be authorised to do so by their local authorities.

Once authorised the foreign businesses are issued with a unique authorisation number, which they must show on the customs declaration or packaging. They will also include the statement that “Import VAT Pre-Paid”.

Where these arrangements are used and you are a VAT-registered business purchasing goods for business purposes you should retain the outer wrapper and invoice to support your claim for input tax.

4.7 **Do I have to pay a handling fee to the Post Office?**

No. New arrangements put in place during 2010 mean that the Post Office no longer collects a £13 handling fee for packages on which customs charges are due.

4.8 **Where do I ask about a customs charge?**

If you have any questions about a particular customs charge you should contact the Advice Centre as soon as possible. If you write to or email Customs and Excise you should include as much detail as you can, including any reference number etc on the customs charge label, customs declaration or wrapping.

If your query is about being overcharged duty or VAT because the declared value of the goods was incorrect, you will need to supply evidence to support your claim (e.g. an invoice, receipt of purchase etc). Please use Form C286 MAN to make a claim (see Appendix).

PART 5 POSTAL PACKETS RECEIVED FROM EU MEMBER STATES

5.1 **Are there any customs controls on goods from the EU?**

Customs and Excise carries out selective checks to ensure that no prohibited goods, such as drugs, indecent or obscene material or firearms, are received from the EU. It also carries out routine controls for revenue purposes relating to alcohol and tobacco products.

Goods from the “Special Territories” of the EU (see paragraph 5.3) are treated as if from outside the EU, as these goods are subject to excise duty and import VAT (but not customs duty).

5.2 **What countries are full members of the EU or “Special Territories”?**

The current Member States of the EU are—

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, UK.

*The European Commission has advised that the application of the Community Customs Code and the Principal VAT Directive shall be suspended in those areas of Cyprus in which the government of the Republic of Cyprus does not exercise effective control (i.e. “northern Cyprus”). Goods from those areas will be treated as non-EU imports.

5.3 **The “Special Territories” are part of the EU for customs purposes, but not for fiscal (i.e. excise duty and VAT) purposes. Therefore goods imported from these countries are not charged with customs duty, but may be subject to excise duty and VAT. The Special Territories are—**

the Aland Island (Finland); the Canary Islands (Spain); the Channel Islands*; the French Overseas Departments of Guadeloupe, French Guiana, Martinique and Reunion; and Mount Athos - also known as Agion Poros (Greece).

Although Gibraltar is a part of the EU it is outside both the customs and fiscal territories and goods received from Gibraltar are treated as non-EU imports.

*Commercial consignments sent to the Isle of Man from the Channel Islands do not benefit from any relief of import VAT - please see paragraphs 2.3 and 4.1.

5.4 **What is the relationship with Turkey?**

The EU and Turkey established a customs union on 1 January 1996, and many goods from Turkey no longer attract customs duty, but excise duty and import VAT still apply.

5.5 **Can I receive alcohol and tobacco from the EU?**

If you receive alcohol or tobacco products by post on a commercial basis from the EU this is known as “distance selling”, and there is a liability to both excise duty and VAT.

The sender should have made prior arrangements to account for these charges no later than the date of despatch from the exporting Member State. It is in your own interest to ensure that these arrangements have been completed otherwise the goods may be liable to forfeiture. You can obtain more information from the Advice Centre.

- 5.6 If you receive goods that are for your own personal use - for example, a gift from another person, or you have posted them to yourself from a Member State - there will still be a liability to excise duty (but not VAT) when received here.

The excise duty due must be secured in advance of the goods being despatched, using the distance selling arrangements mentioned in paragraph 5.5 above. If you are in doubt as to the duty liability of the goods, or require any further information, please contact the Advice Centre.

- 5.7 Excise goods such as alcohol and tobacco products may be imported from a Member State free of excise duty and VAT, but only if you meet the following conditions below:

- you transport the goods yourself;
- the goods are for your own use or as a gift. If the person you give the goods to pays you in any way (including reimbursing you for any expenses or payment in kind), then it is not a gift and the goods may be seized;
- the goods are duty and tax paid in the Member State where they were acquired.

If you don't meet these conditions, the goods (and any vehicle that transported them) may be seized.

Therefore, imports of excise goods in the post do not qualify for importation free of excise duty and VAT.

- 5.7A Note also that imports of excise goods such as cigarettes and other tobacco products that have been smuggled into the UK and posted to the Island from there may be liable to seizure by Customs and Excise. Such activity could also make those involved liable to prosecution.

5.8 **Can I receive alcohol or tobacco products from the Special Territories?**

Yes. Gifts of alcohol and tobacco are free of customs duty, but they would be liable to excise duty and import VAT.

5.9 **Special restrictions on tobacco products from certain Member States**

Transitional arrangements may be put in place for countries joining the EU.

PART 6 EXPORTS

6.1 **What do I need to do to send a package overseas?**

For sending a package to any country outside the EU (including the Special Territories) you must complete and affix a customs declaration which you can obtain from the Post Office.

Any necessary preference certificate or licence should be attached to the outside of the package, and clearly identified before handing the package over to the Post Office.

You do not need a customs declaration for packages sent to an EU Member State.

- 6.2 For commercial items that require an export licence, or are being exported under a suspensive regime (outward processing relief), a commercial invoice should accompany the package.
- A form C&E 83A (Exported by Post under Customs and Excise Control), a sticky label, should be attached. This directs the Post Office to present the package to Customs and Excise for checks to be made prior to export.
- You do not need a customs declaration for packages sent to an EU Member State. However, you may need an export licence for certain goods (e.g. firearms or military items). For more information please contact the Advice Centre or see Notice 279 MAN on the Customs and Excise website.
- 6.3 **Do I need to obtain evidence of posting?**
For private persons there is no Customs requirement to obtain evidence of posting. However, if you are a business and VAT-registered you will need to obtain and retain a certificate of posting (form C&E 132) to support VAT zero-rating of the supply, and/or to discharge your liability to customs charges on goods temporarily imported into the EU. You can get further information from the Advice Centre, and in Notices 200, 221, 235, 275 and VAT Notice 703.
- 6.4 **Are there customs controls on goods exported from the Island?**
Yes. Customs and Excise carries out selective examinations to ensure that no prohibited or restricted goods or items relating to the proceeds of crime are being exported improperly.
- 6.5 **Are there any other restrictions on what goods can be sent abroad?**
Customs and postal authorities throughout the world set their own restrictions on what types of goods can be sent by post. If you have any concerns about sending your goods by post you should contact the Post Office.
- 6.6 **Do I have to declare cash sent abroad?**
Yes. "Cash" over €10,000 must be declared in advance to Customs and Excise. See paragraph 1.5 and Notice 9011 MAN for more information, including a definition of what is considered to be "cash".

PART 7 APPEALS AND COMPLAINTS

- 7.1 If you think that your query about customs charges has not been answered satisfactorily, or you have some additional information that might affect a charge or decision taken by Customs and Excise, you should initially contact the Advice Centre.
- 7.2 Although Customs and Excise officers examine the contents of a package, the Post Office is responsible for opening, repacking and resealing it. If you have any complaint about delay or damage to your package you should contact the Post Office.
- In cases where Customs and Excise has damaged the contents it will acknowledge this by enclosing a letter within the package.
- 7.3 If you do not agree with any decision issued to you (including the charging of any duty or VAT) there are 3 options available to you. Within 30 days of the date of the decision you can—
- send new information or arguments to the person who issued the original decision;

-
- request a review of the decision by someone not involved in the disputed decision. This request must be in writing and should set out the reasons why you do not agree with the decision; or
 - appeal direct to the independent VAT and Duties Tribunal, which is wholly independent of the Isle of Man Government and HMRC.

If you opt to have your case reviewed, you will still be able to appeal to the VAT and Duties Tribunal if you disagree with the outcome of the review.

Further information on reviews and appeals can be found in the following Notices which are available from the Advice Centre and on the Customs and Excise website—

- Notice Appeal 1 MAN - (Appeals against decisions of Customs and Excise involving indirect tax);
- Notice Appeal 3 MAN - (Making an appeal against a decision of Customs and Excise);
- HMRC1 - Decisions - What to do if you disagree.

7.4 Appeals are handled by HM Courts & Tribunals Service

HM Courts & Tribunals Service
First-tier Tribunal (Tax Chamber)
PO Box 16972
Birmingham
B16 6TZ

Tel: 0300 123 1024
Email: taxappeals@hmcts.gsi.gov.uk
Website: <https://www.gov.uk/courts-tribunals/first-tier-tribunal-tax>

7.5 If your goods have been seized by Customs and Excise and you have been served with a Notice of Seizure because the goods were subject to a prohibition or restriction, or there was a breach of customs law (such as a failure to declare, or properly declare, the goods) you should contact Customs and Excise.

You may ask for the decision to be reviewed.

You also have the right to challenge the seizure, but if you do so Customs and Excise must commence proceedings to have the seizure confirmed and the goods condemned as forfeit.

If the goods are seized, in some circumstances you may be offered restoration of the goods to you. You have the right to have the restoration terms reviewed, and to appeal the terms.

More information is available in Notice Appeal 2 MAN - (Appeal of Customs decisions about return of seized goods). This is available from the Advice Centre and on the Customs and Excise website.

7.6 If you have sent, or have been sent, cash that has been detained by Customs and Excise you should refer to Notice 9011 MAN for advice on your rights.

PART 8
TRADE IMPORTS BY POST - HOW TO COMPLETE CUSTOMS DOCUMENTS

8.1 What is this Part of the Notice concerned with?

This Part is intended to provide general guidance to postal importers of trade consignments for which a declaration (entry) on a SAD (form C88A) is required. Further information on the completion of a SAD may be obtained from the Advice Centre and in the Integrated Tariff of the United Kingdom ("the Tariff").

8.2 What is the law concerning trade imports by post?

All goods arriving in the Island from a place outside the EU must be declared to Customs and Excise. In most cases this means the sender making a customs declaration on a form which is attached to the package.

However, certain goods must be declared on a Single Administrative Document (SAD or C88A).

8.3 What is a SAD?

The SAD is an EU form used to declare imported goods to customs authorities and, when used for imports, is also known as an "entry".

8.4 The SAD for postal imports is form C88A. You must complete this when declaring goods to Customs and Excise. Copies may be obtained from the Advice Centre.

A C88A will be sent to you by Customs and Excise. Another form, C160 (MAN) (Notice of Arrival of Goods by Post) will accompany the SAD and this advises you that the goods have arrived but cannot be delivered until you complete and return the SAD.

Continuation sheets are also available should you require them.

The C160 (MAN) will also give the customs reference number associated with the package. You should quote this reference number if you need to speak to Customs and Excise about the package.

8.5 When is a declaration on a SAD required?

A full import declaration on a SAD is required for—

- all postal imports exceeding £873 (€1,000) in value declared to home use and free circulation;
- imports declared to one of the customs special procedures (e.g. customs warehousing, temporary importation, inward processing, end-use relief);
- returned goods relief over £600.

8.6 You should use a separate SAD for each type of goods covered by separate Tariff Headings. Additional forms can be obtained from the Advice Centre, if required.

8.7 What do I do when I receive the SAD?

Each form consists of 4 pages as follows—

Page 1	Original entry;
Page 2	Statistical Office copy;
Page 3	Consignee's copy;
Page 4	Copy for other purposes (e.g. for VAT or warehousing purposes).

You should complete all 4 copies and send to Customs and Excise.

8.8 Completion of the SAD

You need only complete the boxes listed in the table below. The box numbers appear in the top left-hand corner of each box on form C88A and any continuation sheets (if used).

8.9

Box number	Box heading	Details to be entered
1	Declaration	This box indicates the status of the goods. Enter one of the following in the left-hand sub-division— CO For goods from Special Territories EU For EFTA goods IM For all other goods In the right-hand sub-division enter: A
2	Consignor/Exporter	Enter full name and address of consignor (sender)
5	Items	Enter in figures the total number of items being declared, including those on any continuation sheet
6	Total packages	Insert the total number of packages making up the consignment covered by the declaration
7	Reference	Enter reference number on C160 (MAN)
8	Consignee	Insert name, address and VAT registration number of consignee (and telephone number and email address if possible)
14	Declarant or Representative	Enter— "1" if completing the entry yourself; or "2" if an agent completes it on your behalf, inserting name, address and EORI number (if applicable) and phone number/email address
15A	Country of dispatch	Country code of dispatch shown in Appendix C1 of UK Tariff
21	Identity and Nationality of the active means of transport crossing the border	Enter "International post"
22	Currency and total amount invoiced	Insert the code for the country in whose currency the goods have been invoiced, and the value of the goods in that currency. e.g. for 500 Canadian dollars you would insert "CA 500.00". The codes are listed in Appendix C1 Volume 3 of the Tariff

25	Mode of transport at the border	Insert the code "5" (which denotes a postal consignment)
30	Location of goods	Insert "GB DGS"
31	Packages and description of goods	The goods described in this box must be subject to the same Commodity Code. Insert a description of the goods in sufficient detail to enable them to be identified for the purposes of the Tariff and trade statistics
33	Commodity Code	Insert the appropriate Commodity Code (Tariff Heading) listed in Volume 2 of the Tariff . Inserting a code constitutes a declaration which is basic information for the assessment of import charges.
34	Country of origin	Enter the code found in Appendix C1 of Volume 3 of the Tariff
36	Preference	If no claim to preference is made, enter: '100' If you are making a claim to preference, enter one of the codes shown in Volume 3 Part 3 of the Tariff
37	Customs Procedure Code	A CPC is a 7-digit code used to declare the nature/purpose of the importation. Enter the first 4 digits in the first sub-division and the last 3 digits in the second sub-division. A full list of the CPC and their conditions of use are found in Appendix E2 of the Tariff . If you are unsure which CPC to use please contact the Advice Centre.
38	Net Mass	Enter the net mass in kilograms
39	Quota	When a reduced or nil rate of customs duty is claimed against a Tariff quota, enter the relevant serial number listed in Volume 2 of the Tariff. At the top of all copies of the SAD write "TARIFF QUOTA" in red ink.
40	Summary Declaration	If Box 1 has 'CO' entered, enter the following: 'T2M' If Box 1 has 'IM' entered, enter the following: 'ZZZZ'
42	Item Price	Price of the goods as shown in Box 22
44	Additional Information, Statement and Document codes	Insert any Additional Information or Statement code required. These are listed in Appendix C11 and C12 of Volume 3 of the Tariff
45	Adjustment	Enter 'B 0.00'
46	Statistical value	Insert the value in sterling of the goods described in Box 31.

47	Calculation of taxes	Complete the following lines—
	Type	Enter the appropriate code from Appendix C6 in Volume 3 of the Tariff .
	Tax base	Enter the quantity or value on which the tax or duty is to be calculated.
	Rate	The rate of tax or duty to be applied. Use the codes listed in Volume 3 of the Tariff, followed by a declaration of the actual amount.
	Amount	Enter the actual or potential amount of duty and VAT payable
	Method of payment	Enter— “A” for immediate payment; or “F” for deferred payment. For all other methods of payment see Volume 3 of the Tariff.
48	Deferred payment	If deferment of customs charges is requested, insert the appropriate deferment approval number (DAN) given to you by Customs and Excise, and the correct payment code prefix—
	A	Declarants account Ensure that the VAT number quoted is your own.
	B	Consignees account, specific authority. If you do not have standing authority (see “C” below) you must provide with the entry written authorisation from the consignee to use their deferment account.
	C	Standing authority agent. You must ensure that authority is on the C.1207 Standing Authority file held by Customs and Excise.
	D	Importer’s own authority deferment. As appropriate.
49	Identification of warehouse	If a warehouse entry has been made, insert the code for the warehouse to which the goods are to be removed.
54	Place and date	Insert in block letters the place and date where the entry was completed and the name of the person who completed the entry. Please note that when signing Box 54, a legal declaration is being made that all the details entered on the C88A are complete and accurate, and that the requirements of any applicable national or EU legislation have been met. You must sign the declaration.

8.10 What documents do I have to send with the completed SAD?

Enclose any of the following documents with your completed entry—

- a. the commercial invoice and any other documents in support of the declared value of the goods;
- b. any work sheets used to calculate the VAT;
- c. any import licence (where goods subject to licensing);
- d. documentary proof of origin (where required);
- e. preference certificate (where required), for goods from countries which have a preferential trade arrangement with the EU;
- f. any other certificate required for particular kinds of goods;
- g. packing slips for multi-package consignments, giving details of the contents of each package;
- h. evidence of export such as an invoice or approval note (if returned goods relief claimed);
- i. any other document in support of the importation and/or required by Customs and Excise.

8.11 What do I do when I have completed the SAD?

Completed SAD should be returned to the Advice Centre together with any supporting documents (see paragraph 8.10 above).

You must return the form promptly as any undue delay could result in additional storage charges or lead to the Post Office disposing of the package.

Do not send money with your entry unless asked to do so. If charges are due, a payment request will be sent to you with details of how to submit your payment.

If deferment of the customs charges is requested, the appropriate deferment approval number should be quoted in Box 48.

Glossary

CN22 and CN23	Customs declaration forms to be used for import and export of postal packets.
Customs duty	Tax charged on imported goods under the Combined Nomenclature of the European Community.
EFTA	European Free Trade Association. Member states are Iceland, Liechtenstein, Norway and Switzerland.
Excise duty	Tax charged on certain goods, particularly alcohol and tobacco products.
Gifts	Goods of a non-commercial character sent by a private person to another private person without payment of any kind and intended for personal use only.
Home use and free circulation	This term denotes goods which are imported with payment of all relevant customs charges, and with all import requirements complied with, so that the goods are entitled to free movement within the Isle of Man, UK and EU.
Import VAT	VAT chargeable on importation.
Package	Includes a letter, parcel, packet or other article transmissible by post.
SAD	Single Administrative Document, the form C88A used for import and export declarations and other customs purposes.
Tariff	Integrated Tariff of the United Kingdom. Published by HMSO and available both online and at the Advice Centre. It contains, amongst other things, details of import charges, country and currency codes, Customs Procedure Codes etc.

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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/>

Amendment Record

19 July 2011	Amendments chiefly concerned with reduction in £18 threshold wef 1 November 2011. Also new paragraph 5.7A inserted.
2 Nov 2011	Amendments include new Form C286 MAN.
5 April 2012	Amendments in relation to removal of LVC relief for commercial consignments from the Channel Islands.
4 January 2016	Amended to show the reduction in the level of relief available for items sent as gifts (from £36 to £34) which took place on 1 January 2016. The <i>de minimis</i> level at which customs duty is charged has also been amended from £9 to £7.
8 August 2016	Amendment to reduce value where C88A is required from £2,000 to £750. Deminimus level above which customs duty is charged has been removed in the Union Customs Code (which was implemented on 1 May 2016) so references to the waiver of customs debt below £7 have been removed. Reference to need to declare cash imports/exports added (paragraph 1.6).
4 January 2017	Amended to show the increase in the level of relief available for items sent as gifts (from £34 to £39) which took place on 1 January 2017. Also amends the sterling value for when a C88A is required to £873 on 1 January 2017 due to the pound/euro exchange rate.
19 January 2018	Paragraphs 2.8, 2.9, 2.10 and 7.4 amended.
30 May 2018	Privacy notice added

Appendix



Isle of Man
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Customs Duty and/or import VAT relating to imports by post

You need to complete this form if you believe that Customs Duty or import VAT has been incorrectly calculated on your imported item.

Details of Importer

Name of Importer

Address

Postcode

Telephone number

VAT registration number (if applicable)

Charge reference number

Please tick the box if you have already paid the Customs charges

Please provide details of any additional Charge reference numbers you are enquiring about on a separate sheet

Details of Customs Duty or import VAT incorrectly charged

Please explain why you think charges are incorrect providing as much detail as possible:

In addition, please ensure that you include:

- Customs charge label (stuck to the outside of your parcel and shows how the charge is calculated)
- Customs declaration form (also stuck to the outside of your parcel and filled in by the sender)
- invoice/receipt or other evidence of value (such as Ebay page or Paypal receipt) of goods.

If the parcel is a gift from someone abroad please provide written confirmation from the sender.

You may also need to provide other forms as required or requested, such as, form C3 for imported used personal belongings. For further information on charges see Notice 143 MAN *A guide for international postal users*. You can obtain a copy of this notice or form C3 from our website or Custom House.

Please note that we cannot accept incomplete forms or those that do not include supporting evidence.

Declaration

I certify that the information given overleaf is complete and correct. I understand that there may be penalties for false information.

Full Name
in capital letters

Signature

Date

Where to send this form

Please send the completed form together with the evidence requested overleaf to:

Isle of Man Customs and Excise
PO Box 6
Custom House
North Quay
Douglas
Isle of Man
IM99 1AG

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Reilts Ellan Vannin