



CUSTOMS AND EXCISE MANAGEMENT ACT 1986

TREASURY DIRECTIONS

REPORT OF PLEASURE CRAFT AND PRESENTATION AND DECLARATION OF GOODS ON BOARD AND CLEARANCE OUTWARDS OF PLEASURE CRAFT

The Treasury, in exercise of the powers conferred on it by sections 27(1), 65(2), 79(1) and 181 of the Customs and Excise Management Act 1986, and Article 205(3) of Commission Regulation (EEC) No 2453/93¹, hereby makes the following Directions.

1 Commencement

These Directions shall come into operation on 1 May 2014.

2 Interpretation

In these Directions –

“arrival” and “the person responsible” have the meanings given them by the Regulations and, in Part 2 of these Directions, means a vessel which departs from a port in the Island while being used for private recreational purposes;

“the Commission Regulation” means Commission Regulation (EEC) No 2454/93 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92² establishing the Community Customs Code;

“customs territory of the European Union” has the same meaning as in Article 3 of Council Regulation (EEC) No 2913/92 of 12 October 1992 establishing the Community Customs Code;

“depart” means to leave the limits of a port in which the vessel has been anchored, berthed or moored, and cognate expressions shall be construed accordingly;

¹ OJ L253, 11.10.93, p.1

² OJ L302, 19.10.92, p.1

“destination” means the next place after the port of departure at which the vessel is to anchor, berth or moor;

“the Management Act” means the Customs and Excise Management Act 1986;

“officer” has the meaning given in section 184(1) of the Management Act;

“pleasure craft” means –

- (a) in Part 1, a vessel which, at the time of its arrival in the Island, is being used for private recreational purposes; and
- (b) in Part 2, a vessel which departs from a port in the Island while being used for private recreational purposes;

“the Regulations” means the Pleasure Craft (Arrival and Report) Regulations 1996³; and

“specified territory” means any of the following territories: Mount Athos (Hellenic Republic), the Aland Islands, the Canary Islands (Kingdom of Spain), the Channel Islands, the overseas departments of the French Republic (Guadeloupe, Martinique, Reunion, St Pierre and Miquelon and French Guiana).

PART 1

REPORT OF PLEASURE CRAFT AND PRESENTATION AND DECLARATION OF GOODS ON BOARD

3 Report by pleasure craft upon arrival in the Island

- (1) Where report is required of the arrival of a pleasure craft in the Island from a place outside the customs territory of the European Union or from a specified territory, the form and manner of making report and the particulars to be supplied shall be as set out in paragraph (2).
- (2) The person responsible shall make report of arrival on Part 2 of Form C1331 MAN reproduced in the Schedule to these Directions, completing the declaration section, and in the particulars to be supplied shall be those indicated in –
 - (a) sections i, ii and iii; and
 - (b) on the reverse side, under the heading “List restricted, prohibited or excess goods in this box. Also those goods which are to be treated as duty-free stores.”.

³ SD 444/96

4 Declaration of goods upon arrival of pleasure craft in the Island

For the purposes of section 79(1) (customs and excise control of persons entering or leaving the Island) of the Management Act, the declaration in respect of goods on board a pleasure craft which arrives as described in direction 2, shall be made –

- (a) for non-commercial goods by completing sections i and iii and the reverse side under the heading “List restricted, prohibited or excess goods in this box. Also those goods which are to be treated as duty-free stores” on Part 2 of Form C1331 MAN;
- (b) orally to an officer where Article 225 or Article 229 of the Commission Regulation applies; or
- (c) by act, where Article 230 or Article 232 of the Commission Regulation applies, save where the goods in question fall within section 79(1)(b) (dutiable or chargeable goods obtained in the Island) of the Management Act.

5 Prescription of Part 2 of Form C1331 MAN

Part 2 of Form C1331 MAN is prescribed for the purposes of the Regulations.

PART 2

CLEARANCE OUTWARDS OF PLEASURE CRAFT

6 The procedure for obtaining clearance outwards

The procedure for obtaining clearance outwards of a vessel which is to depart as a pleasure craft from a port in the Island for a destination outside the customs territory of the European Union or a specified territory, the document to be produced and the information to be furnished by a person applying for such clearance shall be as set out in directions 7 and 8.

7 The document to be produced for the purpose of obtaining clearance

The document to be produced for the purpose of obtaining clearance outwards as referred to in direction 6 shall be Part 1 of Form C1331 MAN reproduced in the Schedule to these Directions.

8 The method of applying for clearance outwards

The person applying for clearance outwards shall lodge Part 1 of Form C1331 MAN, duly completed and containing particulars of the matters specified therein, with the Customs and Excise Division of the Treasury at the port of departure –

- (a) by delivering it to an officer;
- (b) by putting it in a Customs and Excise post box where one is provided for that purpose; or

(c) by delivering it to Custom House, North Quay, Douglas.

Dated this 17th day of March 2014

W E Teare
Minister for the Treasury

SCHEDULE

[Directions 3(2), 4 and 5]

FORM C1331 MAN



Leaving the Isle of Man Pleasure craft on non-EU voyages Part 1

Notes for the completion of this Form

- Before your departure you must complete sections i and ii and show any duty-free stores on the reverse of the form.
- You should sign and date the Declaration and send Part 1 to the address shown below. Ensure that you allow sufficient time before your departure for Customs and Excise to receive it.
- If you are stopping at another location in the EU before proceeding to your final destination, you do not need to complete Part 1 of this form.

Please complete this form in capital letters and send the completed form to Isle of Man Customs and Excise, PO Box 6, Custom House, North Quay, Douglas, Isle of Man, IM99 1AG.

i General

Name and address of owner

Name
Postcode

Name and address of person responsible
(if not owner)

Name
Postcode

Name of vessel

--

Type of vessel

--

Port of registry

--

Registered number

--

Hull identification number

--

Nationality of yacht

--

Colour of hull

Length (in metres)

Tonnage

Call sign

Normal moorings

When and where built

Is the vessel on charter/hire? No Yes

If 'Yes', give details

Are there any prohibited or restricted goods or duty-free stores on board? No Yes

If 'Yes', give details

Persons on board

Surname and first name	Passport number	Date of birth	Nationality	Signature

ii Departure

Date/place of departure

Destination

Date/place of expected return to the EU (which includes the Isle of Man)

Is the vessel being exported as a VAT-free sailaway? No Yes

Place of departure from the IOM?

Declaration

Warning: There are heavy penalties for making false declarations.

I declare that the information on this form is true and complete

Signature of person responsible

Date

Arriving in the Isle of Man Pleasure craft on non-EU voyages Part 2

Notes for the completion of this Form

- On arrival, ensure that sections i and iii have been completed. Complete the form in capital letters.
- Follow the reporting procedure on the back of this form.
- If you are visiting the Isle of Man, keep Part 1 on board until you leave.
- If you are returning to the Isle of Man without having reached a non-EU port, write 'Voyage Abandoned' across this page and send it to Isle of Man Customs and Excise, PO Box 6, Custom House, North Quay, Douglas, Isle of Man, IM99 1AG.

i General

Name and address of owner

Name
Postcode

Name and address of person responsible
(if not owner)

Name
Postcode

Name of vessel

--

Type of vessel

--

Port of registry

--

Registered number

--

Hull identification number

--

Nationality of yacht

--

Colour of hull

Length (in metres)

Tonnage

Call sign

Normal moorings

When and where built

Is the vessel on charter/hire? No Yes

If 'Yes', give details

Are there any prohibited or restricted goods or duty-free stores on board? No Yes

If 'Yes', give details

Persons on board

Surname and first name	Passport number	Date of birth	Nationality	Signature

ii Departure

Date/place of departure

Destination

Date/place of expected return to the EU (which includes the Isle of Man)

Is the vessel being exported as a VAT-free sailaway? No Yes

Place of departure from the IOM?

iii Arrival

Arrival date and place

What ports have you visited?

Is this the first time you have brought the boat to the EU (which includes the Isle of Man)? No Yes

Has VAT been paid? No Yes

Has the vessel been repaired or modified during the voyage? No Yes

Declaration

Warning: There are heavy penalties for making false declarations.

I declare that the information on this form is true and complete

Signature of person responsible

Date

Data Protection Act 2002

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

Where the law permits we 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.

Reporting procedure

- Fly the Q flag on entering UK and IOM territorial waters.
- Complete sections i and iii of Part 2 of this form.
- Phone the National Yachtline on 0845 723 1110 or IOM Customs and Excise on 648110 when you arrive. They will tell you what to do.

Tell the National Yachtline or IOM Customs and Excise if:

- VAT has not been paid on the vessel
- you have any goods in excess of the travellers' allowance listed or you have on board goods which are to be treated as duty-free stores
- you have cash equivalent of 10,000 euros or more to declare
- you have any prohibited or restricted goods, a list of the most common of these is shown below
- there is any notifiable illness on board
- there are any people on board who need immigration clearance, or
- any repairs or modifications, other than running repairs, which have been carried out since the vessel last left the EU.

Do not take down the Q flag until Customs clearance has been given.

Allowances

Alcohol

1 litre of spirits or strong liquors (over 22% abv), **or**

2 litres of fortified wine (such as port or sherry), sparkling wine or any other alcoholic beverage of less than 22% abv.

You may combine these allowances, provided that you do not exceed your total alcohol allowance.

In addition you may also bring back:
16 litres of beer **and** 4 litres of still wine.

Tobacco

200 cigarettes, **or** 100 cigarillos, **or** 50 cigars, **or** 250g of tobacco.

You may combine these allowances, provided that you do not exceed your total tobacco allowance.

Note: You cannot combine your alcohol and tobacco allowances and if you are under 17 you cannot have the alcohol and tobacco allowances.

Other goods (including gifts and souvenirs)

The other goods allowance (for example, perfume and electrical goods) for passengers travelling by private plane or boat for pleasure purposes is £270.00

There is no allowance against single items valued above £270.00, duty and/or tax will be due on the whole value.

Passengers cannot aggregate the 'other goods' allowance to bring in items valued above £270.00.

Prohibited and restricted goods

The importation of certain goods into the Isle of Man is prohibited or restricted, and examples are given below.

If you have any goods in your personal possession or in the stores of the ship which may be subject to prohibition or restriction you must declare them on this form.

Flick knives, gravity knives and certain other offensive weapons (including butterfly knives, disguised knives, stealth knives, knuckledusters, batons, telescopic truncheons, swords with a curved blade of 50 cms or over in length and some martial arts equipment).

Animal products, (including meat and meat products, milk and other dairy products, fish, bivalves, honey and eggs). Full details can be found at www.defra.gov.uk/foodfarm/food/personal-import

Plants, some plants and plant produce, including trees and shrubs, seeds, potatoes and certain fruit and vegetables.

Pets, cats, dogs and most other mammals must not be landed unless a British import licence (rabies) has been issued. Full details on pet passports and quarantine can be found at www.defra.gov.uk/wildlife-pets/pets/travel

Animals and birds, whether alive or dead (for example, stuffed/ endangered/protected species and articles derived from endangered/protected species), cat and dog fur, harp and hooded seal pup skins and articles made from them. Full details can be found at www.defra.gov.uk/foodfarm/animaltrade/imports

Controlled drugs such as heroin, morphine, opium, cocaine, cannabis, amphetamines (including Benzedrine) and lysergide (LSD).

Firearms (including gas pistols, gas canisters, self defence sprays whether for self defence or not, electric shock batons, stun guns and similar weapons), ammunition, explosives (including fireworks).

Obscene books, magazines, films, video tapes, DVDs, computer disks, etc. and indecent material featuring children.

Radio transmitters (walkie-talkies, citizen band radios etc) not approved in the UK.

Counterfeit and pirated goods and counterfeit currency.

Rough diamonds without a valid Kimberley Process Certificate.

List restricted, prohibited or excess goods in this box. Also those goods which are to be treated as duty-free stores.

EXPLANATORY NOTE

(This note is not part of the Directions)

These Directions describe how a pleasure craft –

- (a) arriving in the Island from a place outside the customs territory of the European Union must make report to Customs and Excise; and
- (b) departing the Island for a destination outside the customs territory of the European Union or certain other specified territories must make report to Customs and Excise.