

Customs and Immigration

Notice 9011 MAN: Carrying or sending cash in and out of the Isle of Man

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Isle of Man
Government

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Introduction

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.

This Notice is for general information only and is not intended as a definitive statement of the law, and nothing in this Notice should be taken to amend or change the law.

Contact details for the Advice Centre and other agencies are given at the end of this Notice.

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.

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 Immigration 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 (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 Immigration 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 Immigration 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 Immigration 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 Immigration 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 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.

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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 or an aircraft anywhere in the Island cash in excess of £10,000 (Sterling) 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 and which has not been declared to Customs and Immigration, 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 Immigration.

Taking cash out of Great Britain

If you carry cash of £10,000 or more when you enter or leave Great Britain to or from any other country you must declare it.

You can make a declaration to UK's Border Force by using an online form. You may make the declaration at any time in the 72 hours prior to the time of travel.

You can also make a declaration at ports where there is a Red Channel. You will need to get a form BOR 9011 from a Border Force officer.

Further details can be found at: <https://www.gov.uk/guidance/taking-cash-in-and-out-of-great-britain>

How to make the declaration to Customs and Immigration?

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 Immigration 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 Immigration website at www.gov.im/customs (remember to print and retain a copy for yourself) and complete, scan and email it to customs@gov.im to arrive at least 24 hours before your intended time of arrival or departure; or
4. if notified by Customs and Immigration or undeclared cash detected in a postal packet, by sending the completed declaration to Customs and Immigration at the address below.

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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.

Other Information

Contact Details

If you need more advice or information, please contact us on the below details:

Tel: (01624) 648100

Email: customs@gov.im

Web: www.gov.im/customs

Address: Custom House, North Quay, Douglas, Isle of Man, IM99 1AG

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/>