

# Application to Change the Representative Member of a VAT Group

## Notes

Before you fill in this form please read VAT Notice 700/2, VAT group treatment.

If the proposed new representative member is not already a member of the VAT group you must complete Forms VAT 50 MAN and VAT 51 MAN and send them with this application.

This form is designed to be filled in electronically. You must answer all the questions marked by a red outline, as these are required. The completed form should be submitted via email [registration.customs@gov.im](mailto:registration.customs@gov.im). If you have any queries regarding this form, please contact the Advice Centre on 648130.

**Customs and Excise may refuse an application if they consider that it presents a revenue risk.**

I/We apply for the representative member of the VAT Group,

whose VAT registration number is  to be changed as follows:

Full name of current representative member

Full name of proposed representative member

Forms VAT 50/51 MAN attached?  Yes  No

Does the representative member hold any special status for VAT purposes (eg permitted insurer, educational institute, section 33 body, charity, etc)?  Yes  No

If the answer to this question is 'Yes', please provide full details in an accompanying letter (see last page).

## Declaration: You must complete this declaration.

It must be signed *either* by the person who controls the group *or* by the director/secretary of **both** the current and proposed representative member.

**Electronic Signature Acknowledgment** - By clicking the signature box below, you are signing the document electronically. You agree that your electronic signature has the same legal validity and effect as your handwritten signature on the document, and that it has the same meaning as your handwritten signature.

I/We understand that all members of the group are jointly and severally liable for the Value Added Tax due from the representative member.

Signature

Date

Full Name

\* person controlling the group/responsible officer of

Name of holding company

**OR**

Signature  Date

Full Name

\* director/secretary of current representative member

Signature  Date

Full Name

\* director/secretary of current representative member

#### 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/>

Additional page for written details to above questions: