

# Isle of Man Customs & Excise

## VAT Notes No. 4 of 2015/16

### Items of general interest to Isle of Man Traders

Included in this Issue:-

- Alcohol Wholesaler Registration Scheme (AWRS) – **NEW**
- Union Customs Code – Changes affecting Import, Export, Customs Warehousing and other Customs procedures from May 2016 – **NEW**
- Other New and revised Notices – **NEW**
- European Union Sanctions – Iran – Partial lifting of sanctions - **NEW**
- VAT number validation
- UN and EU Sanctions
- Bank details supplied to us for the repayment of VAT
- Payment of VAT by electronic means
- Faster Payments by online or telephone banking
- Financial difficulties
- Online services - **NEW**
- Making your payment directly to our bank account

Recently added:-

- Disclosure of Exporter Information (March 2016)

#### **Disclosure of Exporter Information**

From 8 April 2016, HM Revenue and Customs will start to publish certain information relating to exporters and the goods they export. This is intended to facilitate trade, boost UK growth and help exporters to find new markets. Further information is available in [Revenue and Customs Brief 8 \(2016\): release by HM Revenue and Customs of exporter information](#) which also explains how businesses can 'opt-out' from having their information published.

The Isle of Man has introduced similar legislation to that of the UK and in particular the 'opt-out' clause if you want your exporter information excluded from publication.

#### **Alcohol Wholesaler Registration Scheme (AWRS)**

Anyone who sells, or arranges the sale, of alcohol to other businesses at or after the point at which excise duty becomes due will need to apply to register for this scheme.

The registration application service is now open. Businesses who wholesale alcohol have until 31 March 2016 to apply for registration. For more information about this please refer to Notice 2001 MAN Alcohol Wholesaler Registration Scheme (AWRS) on our website at <https://www.gov.im/categories/tax-vat-and-your-money/customs-and-excise/public-notices/>

#### **Union Customs Code – Changes affecting Import, Export, Customs Warehousing and other Customs procedures from May 2016**

For further information please refer to the [News Release](#).

A new Public Notice 3001, dealing with the special procedures for the UCC (inward processing relief, outward processing relief, customs warehousing, end-use relief, free zones and Temporary Admission), is now available at <https://www.gov.uk/government/publications/notice-3001-special-procedures-for-the-union-customs-code>

#### **Other New and revised Notices**

- Notice 143 MAN – A guide for international postal users – updated.
- Notice 1000 MAN – Trade-Based Money Laundering – new case study added.  
<https://www.gov.im/categories/tax-vat-and-your-money/customs-and-excise/public-notices/>
- Notice 279C MAN – Export of Cultural Goods – licence threshold for exports outside EU updated

<https://www.gov.im/categories/tax-vat-and-your-money/customs-and-excise/sanctions-and-export-control/>

- Notice 1002 MAN – Containing text of selected UK Customs and Excise legislation applied in the Isle of Man <https://www.gov.im/categories/tax-vat-and-your-money/customs-and-excise/legislation-for-customs-and-vat/>

### **European Union Sanctions – Iran – Partial lifting of sanctions**

For further information please refer to the [News Release](#) and [additional advice](#).

Revised Sanctions Notices are also available:-

- Sanctions Notice 24 (Iran) – Updated
- Sanctions Notice 24 Supplement – Withdrawn
- Sanctions Notice 35 (Libya) – Updated

These updated Notices may be found by clicking on the Country link on our website at <https://www.gov.im/categories/tax-vat-and-your-money/customs-and-excise/sanctions-and-export-control/>

### **VAT number validation**

You can verify the validity of a VAT number issued by any Member State, including Isle of Man (IOM) and United Kingdom (UK) VAT numbers, on the *europa website* using the weblink below. Simply select the Member State from the drop-down menu provided (GB applies to IOM and UK VAT numbers), and enter the number to be validated (no spaces). Click *Verify* and a confirmation window will then open providing name and address details in respect of valid VAT numbers and further guidance in respect of invalid numbers. Go to [http://ec.europa.eu/taxation\\_customs/vies/vatRequest.html](http://ec.europa.eu/taxation_customs/vies/vatRequest.html)

### **UN and EU Sanctions**

Financial institutions and other persons are reminded that financial and other measures may be taken against specified persons, entities and bodies under United Nations or European Union sanctions. Further information about any prohibitions and restrictions involved may be found on the [website](#).

### **Bank details supplied to us for the repayment of VAT**

If you have supplied us with your bank account details for the repayment of VAT directly to your bank account, please remember to advise us of any future changes to these details which may affect repayments to you, in order to avoid unnecessary delay. A [BACS Application Form – BACS 1 MAN](#) is available on our website for completion.

### **Payment of VAT by electronic means**

Traders who pay their VAT liability electronically (e.g. BACS, CHAPS, Faster Payments or Bank Giro Credit Transfer) are reminded that they have an extra 7 calendar days to submit their return and payment.

However, please ensure that your payment instruction is made in sufficient time to credit our bank account on or before the 7<sup>th</sup> calendar day, allowing for weekends and bank holidays.

For example, if the 7<sup>th</sup> calendar day falls on a Sunday, you should ensure that your instruction has been placed with your bank in sufficient time to credit our account on the previous bank working day, i.e. the preceding Friday (unless this is a bank holiday). If the 7<sup>th</sup> calendar day falls on a bank holiday, you should also ensure that your instruction has been placed with your bank in sufficient time to credit our account on the previous bank working day.

Banks and building societies can operate different arrangements for setting up payments, so before making a payment to us you must check the following with your own bank or building society:

- Are there any single or daily limits to how much you can transfer from your account?
- Is there a bank cut-off time for processing payments on the same day?
- How long will it take for your bank to send your payments to us?

Checking these details will help to ensure that you do not incur any unnecessary late payment surcharges. **Please remember to use your VAT registration number as the payment reference.** For further advice and guidance please contact our Debt Management Unit on 648160. A Notice entitled '[Electronic Payments](#)' is also available on our website

### **Faster Payments by online or telephone banking**

Traders who pay their VAT liability electronically using Faster Payments are advised that specific advice and guidance notes are available on our [website](#).

Because we operate to statement entries rather than available funds, of particular note is the cut off time for making a payment on the same day, which is not when the funds leave your account and become available to the recipient.

### Financial difficulties

Isle of Man Customs and Excise takes a sympathetic and flexible approach to businesses facing temporary financial difficulties. If you are worried about being able to meet your tax liabilities, please get in touch with us to discuss payment options to help you deal with temporary cash flow difficulties.

Our officers will review your circumstances with you and can discuss temporary options tailored to your business needs.

Please get in touch with us as soon as you believe you may have difficulty in making a payment; our telephone number for this service is 648152.

Additional late payment surcharges will not be charged once an agreement has been reached with you provided the agreement is accepted before the debt becomes due, although interest will continue to be payable on those taxes where it applies.

### Online services

You can submit your VAT Return, EC Sales List and make a payment online. You can also view your previously submitted VAT Return details. To use online services you should register with IOM Government Portal <https://www.gov.im/onlineservices/> to create your own ID and Password. Then once registered, select Customs and Excise to enrol for the service.

It is our normal practice to issue activation codes to enrol to use the online service, to all newly VAT registered businesses. However, if these have been lost, or have expired, a new activation code can be obtained by contacting Customs and Excise on 01624 648103 or 648104, or email to [customsonline@gov.im](mailto:customsonline@gov.im) for this and any other online queries. For further details of how to enrol, visit the online services page on our website <http://www.gov.im/categories/tax-vat-and-your-money/customs-and-excise/registering-for-online-services/>

### Making your payment directly to our bank account

If you are using the C&E online facility, there is a credit transfer option which enables you to indicate to us that you intend to instruct your bank to transfer money from your account. Our account details are provided at the end of this option and are also printed on the reverse of your paper VAT return. You still need to instruct your bank to make the transfer and they will be able to advise you on the best electronic means available to you. **Please remember to use your VAT registration number as the payment reference.**

Please be aware that many Government departments/divisions have their own separate bank accounts and if you pay money due to Customs & Excise to another division's bank account, e.g. Income Tax, there may be a delay in applying the payment or it might be returned by the recipient. Please take extra care to ensure that you make payment to the correct bank account.

### Contacting Isle of Man Customs & Excise

Unit	Phone	Email
VAT Advice	648130	<a href="mailto:customsadvic@gov.im">customsadvic@gov.im</a>
VAT Registration	648120	
VAT Deregistration	648150	
Excise & Customs Advice	648140	
Debt Management	648160	<a href="mailto:dmu.customs@gov.im">dmu.customs@gov.im</a>
Assurance Visiting Teams	648170	<a href="mailto:Assurance.Customs@gov.im">Assurance.Customs@gov.im</a>
Support Services	648180	<a href="mailto:SupportServices.Customs@gov.im">SupportServices.Customs@gov.im</a>
Customer Relationship Unit	648190	<a href="mailto:cru.customs@gov.im">cru.customs@gov.im</a>
General Enquiries	648100	<a href="mailto:customs@gov.im">customs@gov.im</a>
Online Services	648103	<a href="mailto:customsonline@gov.im">customsonline@gov.im</a>
Anti Smuggling	648110	
Customs Hotline	0800 59 5000	

Fax 661725  
Web page [www.gov.im/customs](http://www.gov.im/customs)  
Address PO Box 6, Custom House, North Quay, Douglas, Isle of Man, IM99 1AG