



Isle of Man
Government

Reillys Ellan Vannin

Claim for input tax relief from VAT on cancellation of registration

Fill in this form to claim one of the following (*tick as appropriate*):

- (a) input tax on goods and services supplied before cancellation of registration
- (b) relief from Value Added Tax (VAT) on certain services supplied after cancellation of registration, or
- (c) VAT on bad debts identified after cancellation of registration

Taxable person who was registered

Name

Trading style

Full Trading Address

Postcode

Former registration number

Date of cancellation of registration

Name of person to whom payment should be made

Name

Address

Postcode

Bank account number (*8 digits*)

Name in which bank account held

Sort code (*6 digits*)

Signature

Description of goods and services	Name and address of supplier (or debtor for claims for bad debt relief)	Time of supply		Amount of VAT claimed	
		Tax point	Date of invoice	£	p
Total amount of repayment claimed					

Declaration by the signatory

Full name of signatory (*use capital letters*)

I declare that:

- the information given on pages 1 and 2 is a true account of goods and services which were supplied to/by the claimant for the purpose of the registered business carried on by him/her before the effective date of cancellation of registration
- the number of original invoice(s) attached to the claim relating to the goods and services which were supplied is
- no part of the VAT/bad debt relief claimed on this form has been deducted or otherwise claimed previously
- the claimant is the person entitled to the VAT/bad debt relief claimed

Signed

Date

Status (*for example, sole proprietor, director*)

Phone number

Email

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/>

On completion

This form together with original invoices should be sent to the following address:

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

Please note original invoices are not required for claims on behalf of companies in administration and members voluntary liquidation, but must be available if requested by IOM Customs and Excise.

For claims made under (a) and (b) VAT cannot be reclaimed more than four years after the date it was incurred, and for (c) four years and six months from the date when the relief became claimable. For more information about (a), (b) and (c) see page 4.

Please note, incomplete or illegible claims will be rejected and returned without further reference.

Notes to claimants

You can use this form to make three types of claims. The first is for input tax, which is charged to you on supplies of goods and services whilst you were registered and which you normally would have claimed on your VAT returns. The second is for relief from VAT charged to you on certain services (not goods) supplied after your registration was cancelled and when you were no longer a registered person. The third is for relief from VAT on bad debts. Claims on behalf of insolvent traders in bankruptcy, sequestration, compulsory/creditors voluntary liquidation, administrative receivership and administrators who have been appointed by a floating charge or a director of the company should be made on Form VAT 426 MAN.

Input tax claims / Relief from VAT claims

Cannot be claimed more than 4 years after the date incurred.

You will find the basic rules about input tax in VAT Notice 700: the VAT Guide and VAT Notice 700/11, section 9.

You can claim input tax	You can't claim input tax ...
on services supplied after deregistration but relating to business carried on before deregistration.	relating to pre-insolvency tax periods.
on goods and services supplied and invoiced before deregistration which has not already been claimed on a VAT Return.	on charges made by, for example, solicitors, estate agents and stockbrokers relating to exempt supplies.
on the services of agents (for example, solicitors or estate agents).	on pro forma invoices which can't be claimed as input tax correctly – see VAT Notice 700: the VAT guide.
on realisation fees.	relating to a petitioning creditor's costs.
on bad debt relief (see VAT Notice 700/56, section 10). Deadline: 4 years and 6 months	

The following general rules also apply:

- you're entitled to claim only tax which relates to goods and services used in the making of taxable supplies (you should calculate exempt input tax in accordance with the guidance given in VAT Notice 706: partial exemption)
- you can claim relief from VAT on only those services which, though supplied after the registration was cancelled, relate to taxable activities

Evidence

When you claim relief from VAT, you must produce the relevant invoice(s) (originals only) and satisfy IOM Customs and Excise that the services supplied to you were for the purpose of the business carried on by you before the date on which your registration was cancelled.

If, when you were registered, your input tax claims were restricted because you had non-business activities, you must apply the same restriction to this claim. You may not claim any relief on tax incurred for exempt activities.

- there's no relief from VAT on goods supplied to you after the date of deregistration or on services which are not attributable to taxable supplies
- you must retain all invoices supporting your claim with the relevant books and records in case your claim is selected for verification.

General

For either type of claim, if an invoice includes goods and services supplied for a business other than the one which is the subject of this claim, only that part of the tax which relates to cancelled registration may be claimed.

Signatory

The claim must be signed by:

- or on behalf of the claimant – by the claimant himself/herself (if an individual),
- a partner in the case of a partnership (also state the names of the other partners),
- a director or the secretary in the case of an incorporated company, or
- a person authorised in writing by one of them.

The status of the signatory must be shown in the declaration section on page 3.

In the case of services supplied to a deceased trader the form must be signed by the executors or administrator. Proof of grant of probate or letters of administration must accompany this form.

This form cannot be used to correct errors on previous VAT returns of over £1,000.00 in these cases a form VAT 652 MAN *Notification of Errors in VAT Return* should be completed.

For official use only

Received date stamp	
Examination satisfied (<i>tick box</i>) <input type="checkbox"/>	
Full name (<i>use capital letters</i>)	
Signature	
Grade	
Date	

Payment due

	£	Countersigning Officer checked (<i>tick box</i>) <input type="checkbox"/>	
which includes payment input tax – omitted from final return	£	Full name (<i>use capital letters</i>)	
relief services after de-registration	£	Grade	
relief from VAT on bad debts	£	Signature	
		Date	

T/TYPE ERP

Cost centre 1005 01 01 01

Item code 210 540 201

Amount

£
