



Isle of Man
Government

Reillys Ellan Vannin

Value Added Tax Option to Tax Review Questionnaire

Please complete this form and return it to assurance.vat@gov.im or via post to:

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

Business Details		Contact Details	
VAT registration number		Name	
		Address	
Business name			
Business address		Postcode	
		Your phone number	
Postcode		Your email address	

Please give details of the properties on which you have opted to tax. If you do not have enough room to give all the information please complete the additional properties questionnaire. Please attach any additional documentation.

1. Full address of any properties on which you currently hold or have previously held an option to tax.

Property 1	Property 2	Property 3
Land Registry title		
Date of purchase of property DD MM YYYY		
Was the property purchased or leased?		
<input type="checkbox"/> Leased <input type="checkbox"/> Purchased	<input type="checkbox"/> Leased <input type="checkbox"/> Purchased	<input type="checkbox"/> Leased <input type="checkbox"/> Purchased
Effective date of option to tax DD MM YYYY		

2. How was the property purchased? Tick 1 of the following for each property		
Property 1	Property 2	Property 3
<input type="checkbox"/> As a transfer of a going concern Please give the VAT registration number, name and address of the previous owner	<input type="checkbox"/> As a transfer of a going concern Please give the VAT registration number, name and address of the previous owner	<input type="checkbox"/> As a transfer of a going concern Please give the VAT registration number, name and address of the previous owner
<input type="checkbox"/> With VAT charged by the seller and reclaimed as input tax. Please give date and amount of input tax claimed	<input type="checkbox"/> With VAT charged by the seller and reclaimed as input tax. Please give date and amount of input tax claimed	<input type="checkbox"/> With VAT charged by the seller and reclaimed as input tax. Please give date and amount of input tax claimed
<input type="checkbox"/> Exempt from VAT	<input type="checkbox"/> Exempt from VAT	<input type="checkbox"/> Exempt from VAT

3. Has the property been sold?		
Property 1	Property 2	Property 3
<input type="checkbox"/> No Go to question 5 <input type="checkbox"/> Yes If yes, please give the following information Price property sold for (excluding VAT) £ <input type="text"/> Date of Sale DD MM YYYY <input type="text"/> On which VAT return did you declare the tax due? Please enter the VAT period <input type="text"/>	<input type="checkbox"/> No Go to question 5 <input type="checkbox"/> Yes If yes, please give the following information Price property sold for (excluding VAT) £ <input type="text"/> Date of Sale DD MM YYYY <input type="text"/> On which VAT return did you declare the tax due? Please enter the VAT period <input type="text"/>	<input type="checkbox"/> No Go to question 5 <input type="checkbox"/> Yes If yes, please give the following information Price property sold for (excluding VAT) £ <input type="text"/> Date of Sale DD MM YYYY <input type="text"/> On which VAT return did you declare the tax due? Please enter the VAT period <input type="text"/>

4. Did you transfer the property as a going concern?		
Property 1	Property 2	Property 3
<input type="checkbox"/> No Go to question 5 <input type="checkbox"/> Yes If yes, please give the following information Date of transfer DD MM YYYY <input type="text"/> Name and VAT registration number of new owner <input type="text"/> Value of property transaction <input type="text"/> £	<input type="checkbox"/> No Go to question 5 <input type="checkbox"/> Yes If yes, please give the following information Date of transfer DD MM YYYY <input type="text"/> Name and VAT registration number of new owner <input type="text"/> Value of property transaction <input type="text"/> £	<input type="checkbox"/> No Go to question 5 <input type="checkbox"/> Yes If yes, please give the following information Date of transfer DD MM YYYY <input type="text"/> Name and VAT registration number of new owner <input type="text"/> Value of property transaction <input type="text"/> £

5. If you have retained the property please give the following information		
Property 1	Property 2	Property 3
Date that you ceased trading <input type="text"/> Full market value at deregistration date <input type="text"/> £ Source of valuation <input type="text"/>	Date that you ceased trading <input type="text"/> Full market value at deregistration date <input type="text"/> £ Source of valuation <input type="text"/>	Date that you ceased trading <input type="text"/> Full market value at deregistration date <input type="text"/> £ Source of valuation <input type="text"/>

6. If you have leased the property please give the following information		
Property 1	Property 2	Property 3
Date of lease <input type="text"/> Date lease surrendered <input type="text"/> If there was any value associated with the surrender of this lease, please state the value <input type="text"/> £	Date of lease <input type="text"/> Date lease surrendered <input type="text"/> If there was any value associated with the surrender of this lease, please state the value <input type="text"/> £	Date of lease <input type="text"/> Date lease surrendered <input type="text"/> If there was any value associated with the surrender of this lease, please state the value <input type="text"/> £

**Please complete an additional property questionnaire if you have more than 3 properties.
Please remember to sign and date the declaration.**

Declaration

Please complete this section before sending the completed form to us.

I
(enter your full name in CAPITAL LETTERS)

declare that the information given on this form is true and complete to the best of my knowledge.

Signature

Date

Position in the Business

Must be a director/company secretary, proprietor, partner in the business, chairman, trustee, treasurer or authorised agent.

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.

Notice 910 MAN contains details of how Treasury may use information collected by Customs and Excise.