

# Isle of Man Customs and Excise

## Isle of Man Customs and Excise decisions – what to do if you disagree

### Disagreeing with an Isle of Man Customs and Excise decision

This fact sheet tells you what you can do if you do not agree with one of our tax decisions and about appealing to the independent VAT & Duties Tribunal. It applies to tax decisions made on or after 1 April 2009.

#### Tell us now if you disagree

When we make a decision you can appeal against, we will write and tell you. We will explain how we arrived at the decision and tell you about your appeal rights. If you do not agree with the decision, write and tell us straightaway, but in any event, within 30 days of the decision.

You do not have to do this yourself. An accountant or other adviser can do this on your behalf.

If you have further information or you think we have missed something, please tell us. If you do:

- we will tell you if this information changes our decision, or
- if it does not change our decision, we will explain why.

We find that most disagreements are resolved by discussing them with us.

### What to do if we cannot reach agreement

If you are not satisfied with the outcome of our discussions you can:

- have your case reviewed by a different officer from the one who made the decision, or
- you can have your case heard by an independent tax tribunal.

If you opt to have your case reviewed you will still be able to appeal to the tribunal if you disagree with the outcome.

### How a review works

You can choose whether or not to have a review. Either:

- we will offer you a review (in which case you will have 30 days to tell us if you want one), or
- if we have not offered you a review, you can ask us to carry one out at any stage during our discussion about the dispute.

If you tell us that you want a review we will complete it within 45 days unless we agree another time with you. Reviews are carried out by IOM Customs & Excise staff not previously involved in the matter that you are disputing. You will have a chance to provide further information about your case. You cannot ask the tribunal to hear your case until the time limit has expired or we have told you the outcome of the review.

Once the review is complete, we will write and tell you the outcome, and explain our reasons. (If we cannot complete our review within 45 days, or any time we agreed with you, we will write and tell you). You then have 30 days to ask the tribunal to hear your case.

### In this fact sheet 'tax' includes

- Air Passenger Duty
- Alcoholic Liquor Duties
- Alcohol Wholesaler Registration Scheme (from October 2015)
- Customs Duty
- Gambling Duty
- Hydrocarbon Oils Duties
- Lottery Duty
- Machine Games Duty
- Tobacco Products Duty
- Value Added Tax (VAT)

## Appealing to the tribunal

If you do not want a review, or you do not agree with the review conclusions, you can appeal to the VAT & Duties Tribunal. The tribunal is independent and your case will be heard by independently appointed expert tax judges and/or panel members. The tribunal is administered by the HM Courts and Tribunals Service which is part of the Ministry of Justice.

To appeal to the tribunal you must normally write to the HM Courts and Tribunals Service within 30 days of our decision letter or, if you have opted for review, within 30 days of our letter telling you of the conclusions of our review either by:

- completing a HM Courts and Tribunals Service appeal form available from the HM Courts and Tribunals Service website
- phoning the HM Courts and Tribunals Service for a copy, or
- writing to the HM Courts and Tribunals Service.

The Tribunals Service will either:

- arrange a hearing to decide your appeal, or
- in more straightforward cases, decide the appeal on the basis of information sent by you and us without the need for a hearing.

More information about tribunals and tribunal hearings is available from the HM Courts and Tribunals Service website.

## Payment of tax during reviews and appeals

We will not collect the disputed tax while we carry out a review of the decision. But normally you must pay the disputed tax before any appeal can be heard by the tribunal. If paying the tax would cause you hardship you may ask us not to collect it while the appeal is ongoing. If you think this applies to you, please tell us. Interest will continue to accrue on any disputed tax and any unpaid tax that is found to be due when the tribunal has made its decision. Once the tribunal has made its decision, you will have to pay any tax due in line with the decision, even if there is an appeal against it. We will pay you any amounts due in line with the tribunal decision and where appropriate, with interest.

If you appeal against the tribunal's decision in any indirect tax matter, you may ask us not to collect the tax due if paying it would put you in a position of financial extremity. For example, by resulting in your bankruptcy or liquidation. If there is an appeal against the tribunal's decision and we think that there is a risk to the revenue, we can ask the court for permission not to pay or repay any amount due to you or to require security before we do so.

**Remember**, you can talk to us at any time about our decision, even if you have appealed to the tribunal.

## Putting things right

If you are unhappy with the way we have handled your affairs, for example because of delays or mistakes, please tell the person or office you have been dealing with. If they are unable to sort things out, ask for your case to be referred to the Complaints Officer, Isle of Man Customs & Excise, PO Box 6, Custom House, North Quay, Douglas, Isle of Man, IM99 1AG.

## More help

For more information about the HM Courts and Tribunals Service see [www.gov.uk/courts-tribunals/](http://www.gov.uk/courts-tribunals/) or you can phone them on 0300 123 1024.

If you prefer to speak to us, or to arrange for a printed copy of any IOM Customs & Excise guidance please phone the number on the letter we have sent you.

These notes are for guidance only and reflect the position at the time of writing. They do not affect any right of appeal.