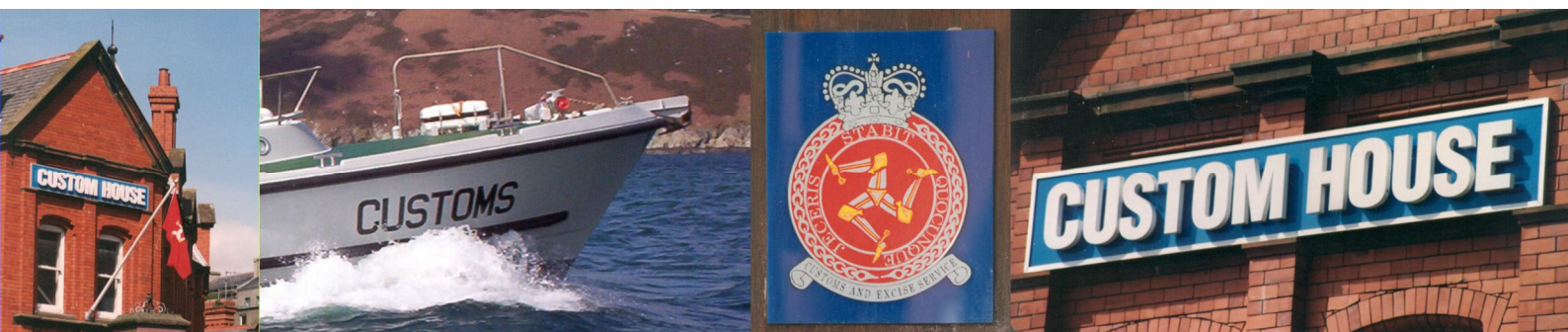


Treasury
Customs and Excise Division

Notice 999 MAN

Forms Specified in Customs and
Excise Legislation

Introduction and Part 1A



October 2012
(updated to 27 September 2021)



Isle of Man
Government

Reilrys Ellan Vannin

Contents

Introduction

- Part 1A - Forms specified for use in the Value Added Tax Regulations 1996, as amended, and which must be used for the specified purposes indicated with effect from 15 October 2012
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- Part 2 - Forms specified or prescribed for certain non-VAT purposes
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 - (b) Online VAT /Agent registration,
 - (c) Excise,
 - (d) Deferment/Guarantee, other



Isle of Man
Government

Reilrys Ellan Vannin

Introduction

The Value Added Tax (Amendment) Regulations 2012 amended the Value Added Tax Regulations 1996 with effect from 15 October 2012. These amendments included the revocation of a Schedule that contained a number of forms that had to be used for specific purposes connected with VAT - such as applying for registration, making returns, submitting certain claims for repayment, etc.

Where the 1996 Regulations had previously referred to the use of a specific form prescribed for use in the Schedule, this wording was replaced and instead one was directed to use "the form specified in a notice published by the Treasury".

In the Isle of Man, the Treasury has decided that all such forms will be collected together in a single public notice, and that in due course forms prescribed in other customs, excise or VAT legislation, or required under other legislation for which the Customs and Excise Division has responsibility (such as export controls, UN and EU sanctions, etc), may be added.

Part 1A of this notice contains the various forms specified for use in the Value Added Tax Regulations 1996, as amended, and which must be used for the specified purposes indicated with effect from 15 October 2012.

Part 1B contains various other forms that should be used for other VAT purposes.

Part 2 of the notice contains a selection of other forms that must be used for certain specific non-VAT purposes (machine games duty, gambling duty and the Alcohol Wholesaler Registration Scheme), and which are made available for the convenience of users.

Part 3 of the notice contains various other forms used in connection with -

- (a) Customs,
- (b) Registration for online VAT purposes,
- (c) Excise, and
- (d) Other purposes.

PART 1A

FORMS SPECIFIED FOR USE IN THE VALUE ADDED TAX REGULATIONS 1996, AS AMENDED, AND WHICH MUST BE USED FOR THE SPECIFIED PURPOSES INDICATED WITH EFFECT FROM 15 OCTOBER 2012

Schedule No	Form No/Ref	Use
1	VAT 1 MAN	Application for VAT Registration
6	VAT 1A MAN	Application for Registration: Distance Selling
7	VAT 1B MAN	Application for Registration: Acquisitions
7A	VAT 1C MAN	VAT Registration Notification (NETP)
8	VAT 1TR MAN	Appointment of a Tax Representative
2	VAT 2 MAN	Notification of Liability to be Registered for VAT (for partnerships etc)
15	VAT 65 MAN	Application for VAT Refund (established in EU)
9	VAT 65A MAN	Application for Refund of VAT (NETP)
16	VAT 66 MAN	Certificate of Status of Taxable Person
10	VAT 66A MAN	Certificate of Status of Business Person
3	VAT 68 MAN	Request for Transfer of a Registration Number (TOGC)
14	VAT 98 MAN	Flat Rate Scheme for Agriculture
4	VAT 100 MAN	VAT Return
12	VAT 101 MAN	EC Sales List (continuation sheet and correction sheet are included in Part 1B below)
13	VAT 411 MAN	New Means of Transport - Application for a Refund of VAT
11A	VAT 431NB MAN	VAT Refunds for DIY Builders (New Builds)
11B	VAT 431C MAN	VAT Refunds for DIY Builders (Conversions)
17	CEM 69 MAN	Certificate for VAT Relief for Goods Placed in Fiscal Warehouse
18	CEM 70 MAN	Certificate of Zero-Rating of Services Performed in a Fiscal Warehouse
	CEM 72 MAN	Certificate of Zero-Rating of Services (Other than the Supply of Warehousing) Performed in a Tax Warehouse

The Schedule No shown above is indicative of the Form No as in the original schedule to the Value Added Tax Regulations 1996.

Form VAT 1 MAN - Application for VAT Registration



**Isle of Man
Government**

Reithyn Ellan Vannin

Value Added Tax

www.gov.im/customs

FOR OFFICIAL USE	
Date of receipt	<input type="text"/>
Ref No.	<input type="text"/>

Application for VAT Registration

Please Note: Providing you have given all the necessary information, your application will normally take up to 7 working days to process. You should also read VAT Notice 700/1 "Should I be registered for VAT."

Privacy Notice

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/>. We will send you a paper copy if you telephone us or write to us using the contact details provided on this form.

1 Name:

Sole proprietors

Please give your full name. Do not use initials.

Partnerships/Limited Partnerships

If your business is a partnership/limited partnership, give the names of all partners/general partners and complete form VAT2 MAN as appropriate.

Corporate Bodies

Please give the name and type (e.g. Limited Company, LLP, LLC etc.) together with the Company/Certificate number, date and country of issue.

You must submit a copy of the Certificate. Failure to do so will delay the processing of your application.

Other

Please enter the name(s) of the Association, Local Authority, Public Corp., Sports Club, Trustees of a Trust etc. and type of entity - continue on a separate sheet if necessary.

Please write clearly in ink and use CAPITAL LETTERS

Name:

Type:

Company/Certificate number:

Date of Certificate:

Country of issue:

Name:

Type:

2 Trading name:

If you have a trading name different from above, please enter it here.

Is this registered with the Companies Registry?

Yes No

If yes, and you are a partnership, do you wish to be registered in this name? If so, you must supply a copy of the Certificate.

Yes No

3 Contact details:

Please complete all details as appropriate.

Contact name:

Phone: Mobile:

Fax:

email:

web site:

4 Business address:

Please give the address of the principal place of business. This is where you receive or deal with orders, and manage the day-to-day business.

You **must** include the post code.

If you wish to have correspondence sent to another address, please enter it here. You **must** give reasons why this address is to be used in preference to that given above - continue on a separate sheet if necessary.

You **must** include the post code.

Where will the business records be maintained? **Be aware that by registering in the Isle of Man, the business records in full will be required to be produced for inspection within the Island.**

You **must** include the post code.

_____ _____ _____
Post code: _____
_____ _____ _____
Post code: _____
Reason: _____ _____
_____ _____ _____
Post code: _____

5 Bank details:

Please give details of the main bank or building society account that you use for the business.

Sort code	Account/Girobank number
_____	_____

6 Business activities:

Please give a **full description** of your business activities. General terms such as "Consultant" or "Retailer" are not sufficient and will delay the processing of your application.

Please enclose suitable evidence to support your activities. For example, a combination of copy contracts or agreements, sales invoices, purchase invoices for stock/equipment etc.

If your activities relate to land/property development, sale or rental, you **must** complete property questionnaire REG3 MAN.

_____ _____ _____ _____ _____ _____
--

7 Other business:

Have you, or any of the partners or directors in this business been involved in running any other IOM/UK businesses either as a sole proprietor, partner or director in the past 2 years?

If yes, please give the names (and VAT registration numbers where appropriate) of these businesses - continue on a separate sheet if necessary.

<input type="checkbox"/> Yes	<input type="checkbox"/> No
_____ _____ _____	

8 VAT repayments: tick if appropriate

I expect my first or subsequent returns to show a VAT repayment. **IOM Government's preferred means of repayment is by BACS directly into your account. If you wish to use this service please complete form BACS1 MAN.**

<input type="checkbox"/> Reason	_____
---------------------------------	-------

9 VAT Group: tick if appropriate

I am registering as the representative member of a VAT Group.

You must also complete forms VAT50 MAN and VAT51 MAN

10 Business transfers: complete if appropriate

I am registering a transfer of a VAT registered business from someone else as a going concern or a change of legal entity, e.g. sole proprietor to limited company.

Date of transfer or change

I wish to register from (if earlier)

Previous owner

VAT number

Yes No

Do you wish to keep this VAT number?

If you do keep the VAT number, you and the previous owner must also complete form VAT68 MAN. By keeping this number you will be liable for the previous owner's VAT debts.

11 Taxable supplies:

For the purposes of VAT, all goods and services you supply which are VAT rated, (including those at zero or a reduced rate) are called **taxable supplies** whether you are registered for VAT or not. The receipt of certain services from outside the IOM/UK are also treated as taxable supplies for the purpose of calculating your taxable turnover - VAT Notice 741 "Place of supply of services" refers.

Are you registering because you make, or intend to make taxable supplies?

Yes (go to section 12) No (go to section 13)

12 Taxable supplies and date of registration:

Please choose either a), b), c) or d)

a) I am **not** making taxable supplies but I intend to in the future.

I would like to voluntarily register from

b) I am making taxable supplies below the registration limit.

I would like to voluntarily register from

c) My taxable supplies have exceeded the registration limit in any 12 month period or less.

I exceeded the limit on

(You will be registered from the first day of the second month following, e.g. if your taxable supplies exceeded the limit in June, you will be registered from 1st August)

d) I expect, or had grounds in the past to expect my taxable supplies would exceed the registration limit in the following 30 day period alone.

My expectation arose on

(You will be registered from this date)

If you have chosen c) or d) above, please indicate if you wish to register earlier than the date on which you are required to be registered.

I would like to be registered from

I wish to be exempted from registration because my taxable supplies are wholly or mainly zero rated.

The expected value of my zero rated supplies in the next 12 months is

If you are making taxable supplies (b, c or d above), you must also complete a turnover sheet (REG5 MAN). Remember, you should supply evidence to support your business activities (section 6 refers).

13 Value of supplies:

What value of supplies do you expect to make in the next 12 months (an estimate is sufficient)?

Taxable (excluding zero rated)

Zero rated

Exempt

Other (e.g. those made outside the IOM/UK)

14 EU acquisitions:

Any goods you buy from a VAT registered supplier in another EU member state for removal to the IOM or UK are known as acquisitions.

Are you registering because you make, or intend to make acquisitions?

Yes (go to section 15)

No (go to section 16)

15 Acquisitions and date of registration:

Please choose either a), b), c) or d)

a) I am **not** currently acquiring goods from other EU member states but I intend to in the future.

I would like to voluntarily register from

b) I am currently acquiring goods from other EU member states below the registration limit.

I would like to voluntarily register from

c) My acquisitions have exceeded the registration limit in any calendar year or less.

I exceeded the limit on

The value from 1 January of that year amounted to

(You will be registered from the first day of the second month following, e.g. if your acquisitions exceeded the limit in June, you will be registered from 1st August)

d) I expect my acquisitions will exceed the registration limit in the next 30 day period alone.

My expectation arose on

(You will be registered from this date)

If you have chosen c) or d) above, please indicate if you wish to register earlier than the date on which you are required to be registered.

I would like to be registered from

I wish to be exempted from registration because all my acquisitions are zero rated.

The expected value of my zero rated acquisitions in the next 12 months is

Remember, you should supply evidence to support your business activities (section 6 refers).

16 Future EU trade:

Please complete the following putting none where appropriate.

What value of goods are you likely to buy from, or sell to other EU member states (excluding the UK) in the next 12 months?

Buy

Sell

17 Other reasons for registering:

I am established or have a fixed establishment in the IOM and only make, or only intend to make supplies outside the IOM and UK.

I would like to be registered from

Remember, you should supply evidence to support your business activities (section 6 refers).

Declaration

If you are signing as an authorised signatory, you must enclose your written authority from the business entity shown in section 1.

I declare that the information given on this form and contained in any accompanying documents is true and complete.

Status: Date:
(e.g. proprietor, partner, director, trustee etc.)

Full name:

Signature:

Complete and return with all supporting documents to:-

Isle of Man Customs and Excise
P.O. Box 6
Custom House
North Quay
Douglas
Isle of Man
IM99 1AG



Value Added Tax Application for Registration: Distance Selling

Please Note: Providing you have given all the necessary information, your application will normally take up to 7 working days to process. You should also read VAT Notice 700/1 "Should I be registered for VAT". Please complete this form using capital letters and send it to Isle of Man Customs & Excise, PO Box 6, Custom House, North Quay, Douglas, Isle of Man, IM99 1AG. If you need further help or have any other queries, please call the Advice Centre on 648120.

1 Name of person making distance sales

Enter the Name of the Person making distance sales to the IOM/UK

2 Name of IOM Tax Representative

Enter the Name of your IOM Tax Representative (see note 2)

3 Contact details

Please give the address of the tax representative or the address of the person named at Box 1 if a tax representative has not been appointed

Address:

Postcode:

Phone No.:

4 Business activity

Describe your main Business Activity in full please (see note 4)

5 Business ownership

Who is the business owned by? (see note 5 and tick one box only)

Sole Proprietor
or Partnership
or Limited Company
or Other

Please ensure you also complete form VAT 2 MAN

Please give details

6 Bank details

Please give details of the main bank or building society account that you use for the business (see note 6)

Sort Code:

Account/Girobank number:

7 Accounting
Do you use a Computer for Accounting? Yes No
(see note 7 and tick one box only)

8 Distance Sales:
Has the value of your Distance Sales to customers in the IOM/UK exceeded the IOM/UK distance selling threshold at any time in the calendar year commencing 1 January 1993 or any subsequent calendar year?

YES and I exceeded the threshold on Go to Question 11
NO Go to Question 9

9 Option to make place of supply the IOM/UK
Have you exercised the option to make the place of supply the IOM/UK, although you have NOT exceeded the IOM/UK threshold? (see note 9)

NO Go to Question 10

YES and the option was exercised in

EC Country:

On (date):

Please enter the date of your first taxable supply in the IOM/UK

10 Goods liable to excise duty in the IOM/UK

Do you intend to make distance sales of Goods liable to excise duty in the IOM/UK?

NO Go to Question 12

YES Enter the estimated date of your first taxable supply in the IOM/UK

11 Registration date
(see note 11 – this is VERY IMPORTANT)

I am REQUIRED TO BE REGISTERED from

But I would LIKE TO BE REGISTERED from this earlier date

Go to Question 13

12 Place of supply option

Do you intend to exercise the option to make the place of supply of your distance sales the IOM/UK?

NO

YES Enter the estimated date of your first taxable supply in the IOM/UK

13 Estimated value of distance sales

Please enter the Estimated Value of Distance Sales you expect to make to the IOM/UK in the next 12 months

Declaration

If you are signing as an authorised signatory, you must enclose your written authority from the business entity shown in section 1.

I declare that all the entered details and information in any accompanying documents are correct and complete

Status

Date

Full name

Signature

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.uk/about-the-government/departments/the-treasury/privacy-notice/>

FOR OFFICIAL USE ONLY

Date of receipt

Ref No.

Notes

Each of the following notes has the same number as the corresponding box on the application form. Remember to write clearly, use black ink and write in capital letters.

1. Give your full name

If you are:	State
A sole proprietor	Your own name
A partnership, limited partnership or limited liability partnership	The name of the firm. If there is no firm name, then the names of the partners
A corporate body	The name of the company
An unincorporated body	The name of your club, association etc

2. Give the name of the IOM/UK tax representative or agent if you have chosen to appoint one.

If you have no business establishment in the IOM/UK and are appointing a tax representative (TR) you will also need to complete form VAT 1TR MAN.

If the TR you are appointing is an individual, enter their first names in full and their surname.

If the TR you are appointing is a partnership, then give the full name of the firm or, if there is no firm name, the names of the partners.

If the TR you are appointing is a company, give the company name.

If you are appointing an agent to act on your behalf enter the agent's name in this box. Remember that we will need a letter of authorisation signed by you giving details of the person you have appointed.

3. Give either the address of the appointed tax representative (not an agent), or the address of the person named at box 1 if a tax representative has not been appointed.

Give the address of your IOM/UK tax representative, or the address of your principal place of business. Your principal place of business is the place where you receive and deal with your orders and carry on and manage the day-to-day business.

Note: you must not use a PO Box, accommodation or 'Care of' address as these will not be accepted. If you are a Non-Established Taxable Person you should enter your agent or tax representative's address.

Remember to include the postcode and phone number where we may contact you or your tax representative. Failure to do so may delay your application.

4. Describe your main business activity.

Give a full description of what your business is about. For example, the type of goods you supply to your IOM/UK customers and whether your supplies are wholesale or retail. If you have not yet started trading, give details of your intended business activities.

If your business has more than one business activity, specify any significant subsidiary activities.

5. Who owns the business?

Tick one box only. This should be the status of the person named in box 1.

6. Enter details of your IOM/UK bank or your tax representative's bank details.

This must be an IOM/UK bank account, in the name of the business you are registering or your tax representative (not agent). Any repayments from us will be paid into this account.

If you give us details of your tax representative's account, then any repayments will be made directly into that bank account.

Notes

Each of the following notes has the same number as the corresponding box on the application form. Remember to write clearly, use black ink and write in capital letters.

1. Give your full name

If you are:	State
A sole proprietor	Your own name
A partnership, limited partnership or limited liability partnership	The name of the firm. If there is no firm name, then the names of the partners
A corporate body	The name of the company
An unincorporated body	The name of your club, association etc

2. Give the name of the IOM/UK tax representative or agent if you have chosen to appoint one.

If you have no business establishment in the IOM/UK and are appointing a tax representative (TR) you will also need to complete form VAT 1TR MAN.

If the TR you are appointing is an individual, enter their first names in full and their surname.

If the TR you are appointing is a partnership, then give the full name of the firm or, if there is no firm name, the names of the partners.

If the TR you are appointing is a company, give the company name.

If you are appointing an agent to act on your behalf enter the agent's name in this box. Remember that we will need a letter of authorisation signed by you giving details of the person you have appointed.

3. Give either the address of the appointed tax representative (not an agent), or the address of the person named at box 1 if a tax representative has not been appointed.

Give the address of your IOM/UK tax representative, or the address of your principal place of business. Your principal place of business is the place where you receive and deal with your orders and carry on and manage the day-to-day business.

Note: you must not use a PO Box, accommodation or 'Care of' address as these will not be accepted. If you are a Non-Established Taxable Person you should enter your agent or tax representative's address.

Remember to include the postcode and phone number where we may contact you or your tax representative. Failure to do so may delay your application.

4. Describe your main business activity.

Give a full description of what your business is about. For example, the type of goods you supply to your IOM/UK customers and whether your supplies are wholesale or retail. If you have not yet started trading, give details of your intended business activities.

If your business has more than one business activity, specify any significant subsidiary activities.

5. Who owns the business?

Tick one box only. This should be the status of the person named in box 1.

6. Enter details of your IOM/UK bank or your tax representative's bank details.

This must be an IOM/UK bank account, in the name of the business you are registering or your tax representative (not agent). Any repayments from us will be paid into this account.

If you give us details of your tax representative's account, then any repayments will be made directly into that bank account.

12. Do you intend to exercise the option to make the IOM/UK the place of supply of your distance sales?

Tick 'Yes' if you intend to exercise the option to tax in the IOM/UK at a future date and give the estimated date of your first taxable supply in the IOM/UK. If you wish to be registered from a date earlier than that of your first taxable supply in the IOM/UK then enter the date in the box provided. Remember that when you do exercise the option, you should provide us with written evidence indicating that you have informed your own fiscal authority.

Important: If you apply for an earlier registration date, and we agree it, this is the date your registration will take effect. You will not be able to change your mind afterwards, so make sure that, if you request an earlier date in Box 12, this is the date from which you wish to be registered. Remember you will be liable to account for any tax from this date.

13. Enter the estimated value of distance sales you expect to make to the IOM/UK in the next 12 months.

Give the anticipated annual value of goods you expect to supply to the IOM/UK under the distance selling arrangements.

14. Declaration

Only the person specified below should sign the declaration and fill in the appropriate boxes.

For sole proprietors	The sole proprietor, for example, the owner.
For partnerships	One of the partners. Remember, the signature of all the partners should also be given on a form VAT 2 MAN, which should be completed and sent together with the application. If a partner is a corporate body then we require the name and signature of a 'natural person' who has effective control.
For corporate bodies	A director, company secretary. A partner for limited liability partnerships. If the director, company secretary or partner is itself a corporate body then we require the name and signature of a 'natural person' who has effective control.
For unincorporated bodies	An authorised official, for example: <ul style="list-style-type: none">• for members clubs a secretary or chairman,• for trusts a trustee or beneficiary,• for professional associations a president or secretary etc.

Send completed application forms to:

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

Telephone: (01624) 648120

Form VAT 1B MAN - Application for Registration: Acquisitions



Value Added Tax Application for Registration: Acquisitions

Please Note: Providing you have given all the necessary information, your application will normally take up to 7 working days to process. You should also read VAT Notice 700/1 "Should I be registered for VAT". Please complete this form using capital letters and send it to Isle of Man Customs & Excise, PO Box 6, Custom House, North Quay, Douglas, Isle of Man, IM99 1AG. If you need further help or have any other queries, please call the Advice Centre on 648120.

1 Please give your full name

- if you are a limited company give your company name
- if you are a partnership give your trading name. If you do not have a trading name give the names of all the partners

2 Trading name

Please give your trading name (if different from the name given at 1)

--

3 Address

Please give the address of your principal place of business

- this should be where the day-to-day running of your business takes place

Address:
Postcode:
Phone No.:
Fax No.:

4 Business activity

Describe your main Business Activity (see note 4)

5 Business ownership

Who is the business owned by? (see note 5 and tick one box only)

Sole Proprietor

or Partnership

or Limited Company

or Other

Please ensure you also complete form VAT 2 MAN

Certificate Number:

Date of certificate:

Please give details

--

6 Bank details

Please give details of the main bank or building society account that you use for the business (see note 6)

Sort Code:

Account/Girobank number:

7 Accounting

Do you use a Computer for Accounting?

Yes

No

- if you use a computer let us know the type of computer and software you use, in a separate letter

8 Acquisitions

Have you made any acquisitions yet?

- if you are not sure what 'acquisitions' means paragraph 1 of the Notice will help you
- if you have not yet made any acquisitions you must enclose evidence to show that you are going to in the future

YES I made my first acquisition on

NO but I intend to start on

9 Value of acquisitions

Have the value of your acquisitions from persons in other EC countries exceeded the registration limit at any time in the calendar year commencing 1 January 1993 or any subsequent calendar year?

YES I went over the limit on

Date:

because the value of my acquisitions from 1 January amounted to

£

NO The value of my acquisitions from 1 January amounted to £

10 Value of acquisitions

Do you expect the value of the acquisitions you will make in the next 30 days alone will go over the registration limit?

YES Go to Question 11

NO Go to Question 12

11 From what date must you be registered for VAT?

- if you have answered Yes to either question 9 or 10 then give the date from which you have to be registered (see note 11)

I have to be registered from

- if you want to be registered from an earlier date fill in the date in the box provided.

I would like to be registered from this earlier date

12 I do not need to be registered but I want to be registered

I want to be registered from

- only answer this question if you have not yet reached the registration limit but want to be registered on a voluntary basis

13 Do you make taxable supplies in the IOM/UK?

Yes

Please give the estimated value of taxable supplies you have made in the last 12 months

£

No

14 Do you want exemption from registration because all your acquisitions are zero-rated?

- if you are asking for exemption from registration enter the expected value of your zero-rated acquisitions in the next 12 months, in the box provided

Yes Value of zero-rated acquisitions

£

No

Declaration

If you are signing as an authorised signatory, you must enclose your written authority from the business entity shown in section 1.

I declare that information given on this form and contained in any accompanying documents is true and complete

Status

(e.g. proprietor, partner, director, trustee etc)

Date

Full name

Signature

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.uk/about-the-government/departments/the-treasury/privacy-notice/>

Notes

Each of the following notes has the same number as the corresponding box on the application form. Remember to write clearly, use black ink and write in capital letters.

1. Give your full name

If you are:	State
A sole proprietor	Your own name
A partnership, limited partnership or limited liability partnership	The name of the firm. If there is no firm name, then the names of the partners
A corporate body	The name of the company
An unincorporated body	The name of your club, association etc

2. Give your trading name

Write your trading name if it is different to the name given in box 1. Otherwise leave the box blank.

3. Give the address of your principal place of business

Your principal place of business is the place where you receive and deal with your orders and carry on and manage the day-to-day business.

Note: you must not use a PO Box, accommodation or 'Care of' address as these will not be accepted. If you are a Non-Established Taxable Person you should enter your agent or tax representative's address.

Remember to give the postcode and phone number where we can contact you. Also, give your fax number, if you have one.

4. Describe your main business activity.

Give a full description of what your business is about or, if your activities are non-business, give details of your circumstances. For example, the type of goods and services you provide and whether your supplies are retail or wholesale. Also, describe the types of goods you acquire or have acquired from other EU countries. Continue on a separate sheet of paper if necessary and attach this to your application form.

If your business has more than one business activity, specify any significant subsidiary activities.

5. Who owns the business?

Tick one box only. This should be the status of the person named in box 1. If the business is a corporate body, remember to give the number and the date shown on your Certificate of Incorporation.

6. Give your bank details.

This must be an IOM/UK bank account, in the name of the business you are registering. Any repayments from us will be paid into this account.

Note: some accounts cannot make or receive payments in this way, so check with your bank or building society if unsure.

7. Do you use a computer for accounting?

Tick 'Yes' if you keep your records on a computer and enclose a letter with your completed application, giving details of the software and version of the package you use. If someone else owns the computer (for example a computer bureau) enclose those details with your application.

8. Have you made any acquisitions yet?

Tick 'Yes' if you have started to acquire goods from VAT registered suppliers in other EU Member States and give the date you made your first acquisition (these arrangements do not apply to services).

Tick 'No' if you have not yet started making acquisitions and give the date when you expect to start. You will also need to send us written proof to show that you are going to make acquisitions by the date given in box 12.

As well as the United Kingdom, the following countries are members of the European Union:

Austria	Estonia	Ireland	Poland
Belgium	Finland	Latvia	Portugal
Croatia	France	Lithuania	Slovenia
Cyprus*	Germany	Luxembourg	Slovakia
Czech	Greece	Malta	Spain
Denmark	Hungary	Netherlands	Sweden

**The European Commission has advised that, as the situation stands at present, the application of the 6th Directive shall be suspended in those areas of Cyprus in which the Government of the Republic of Cyprus does not exercise effective control.*

Transactions with those areas will continue from 1 May 2004 to be treated as non-EU transactions.

9. Has the value of your acquisitions exceeded the registration threshold at any time in the calendar year?

Tick 'Yes' if you have already gone over the acquisition threshold and give the date you went over the threshold. In the following box provide the value of your acquisitions from 1 January.

Tick 'No' if you have not gone over the threshold and give the value of your acquisitions from 1 January.

10. Do you expect the acquisitions you will make in the next 30-day period alone will exceed the registration threshold?

Tick 'Yes' if the value of the acquisitions you will make in the next 30-day period alone is expected to go over the threshold.

Tick 'No' if you are not likely to go over the threshold and go to question 12.

11. From what date must you be registered for VAT?

If you have already gone over the threshold during the calendar year commencing 1 January you must register for VAT. Your registration date will be the first day of the second month after you exceeded the threshold.

If you think that the acquisitions you will make in the next 30-day period alone will go over the threshold you must register for VAT on the date you think you will go over the threshold.

If you want to be registered from an earlier date fill in the second part of question 11.

Important: If you apply for an earlier registration date, and we agree it, this is the date your registration will take effect. You will not be able to change your mind afterwards, so make sure that, if you request an earlier date in box 11, this is the date from which you wish to be registered. Remember you will be liable to account for any tax from this date.

12. I do not need to be registered, but I want to be registered?

You can apply for registration if you are already making acquisitions below the registration threshold or if you are not yet making acquisitions but you are going to in the future. Give the date, from which you want to be registered.

Important: The date you put in Box 12, once agreed by us, is the date from which your registration will take effect. You must account for output tax on all your acquisitions from that date. Once a date is agreed, you cannot change your mind and ask us to alter your voluntary registration to a different date. Make sure, therefore, that the date you put in Box 12 is the date from which you wish to be registered.

13. Do you make taxable supplies in the IOM/UK?

If you make taxable supplies in the IOM/UK as well as acquiring goods from other EU countries you must complete form VAT 1 MAN and not this form.

Tick 'No' if you do not make taxable supplies in the IOM/UK.

14. Do you want exemption from registration because all your acquisitions are zero-rated?

You can apply for exemption from registration if all of the goods you acquire would be zero-rated had they been taxable supplies made by a taxable person in the IOM/UK.

Tick 'Yes' if you want to apply for exemption from VAT registration. Also, give the value of the zero-rated acquisitions you expect to make in the next 12 months.

Tick 'No' if you do not want exemption from VAT registration.

14. Declaration

Only the person specified below should sign the declaration and fill in the appropriate boxes.

For sole proprietors	The sole proprietor, for example, the owner.
For partnerships	One of the partners. Remember, the signature of all the partners should also be given on a form VAT 2 MAN, which should be completed and sent together with the application. If a partner is a corporate body then we require the name and signature of a 'natural person' who has effective control.
For corporate bodies	A director, company secretary. A partner for limited liability partnerships. If the director, company secretary or partner is itself a corporate body then we require the name and signature of a 'natural person' who has effective control.
For unincorporated bodies	An authorised official, for example: <ul style="list-style-type: none"> • for members clubs a secretary or chairman, • for trusts a trustee or beneficiary, • for professional associations a president or secretary etc.

Send completed application forms to:

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

Telephone: (01624) 648120

Form VAT 1C MAN - VAT Registration Notification (NETP)



Value Added Tax VAT Registration Notification

This notification form must only be filled in if you have to register because you are making relevant supplies in the IOM/UK and you have no place of business here. You should also read VAT Notice 700/1 "Should I be registered for VAT" which gives more information on Registration for VAT: Non-established taxable persons. Please complete this form using capital letters and send it to Isle of Man Customs & Excise, PO Box 6, Custom House, North Quay, Douglas, Isle of Man, IM99 1AG. If you need further help or have any other queries, please call the Advice Centre on 648120.

1 Name

Sole proprietors – please give your full name
Partnerships – please give your trading name. If you do not have one, give the names of all partners (partnerships must also complete form VAT 2 MAN).
Corporate or unincorporated bodies – please give the name of the company, club, association etc.

2 Trading name

Do you have a trading name? Yes No

Please give the trading name of the business

--

3 Business address

Please give the address of your principal place of business

- this should be where the day-to-day running of your business takes place

Address:
Postcode:
Phone No.:
Fax No.:

4 Tax representative

If you have appointed a tax representative to deal with your VAT matters in the IOM/UK please give details.

Name:
Address:
Postcode:
Phone No:
Fax No:

5 Status

What is the structure/legal status of the business?

Sole Proprietor

or Partnership

Please ensure you also complete form VAT 2 MAN

or Limited Company

Certificate Number:

Date of certificate:

or Other

Please give details

6 Business activities

What does your business do or intend to do? Tell us about your current or intended business activities.

7 Bank details

Please give details of the main bank or building society account that you use for the business (see note 6)

Sort Code:

Account/Girobank number:

No bank account

8 Computer accounts

Is your accounting system computerised?

Yes (give details below)

No

Computer type:

Software:

Version:

9 Relevant supplies

Have you made any relevant supplies yet?

YES

I made my first relevant supply on

NO

but I expect to make my first relevant supply on

10 When did you first have reasonable grounds to believe that you were going to make relevant supplies?

Date:

11 What value of relevant supplies do you expect to make in the next 12 months?

£

12 Do you make any other taxable supplies in the IOM/UK?

Yes

Please give the estimated value of all taxable supplies, other than your relevant supplies, that you expect to make in the IOM/UK in the next 12 months

£

No

13 Transfer of assets

Are you registering because VAT has been recovered by a predecessor in connection with the relevant supplies you have made, or intend to make?

Yes No

If "Yes", give the name(s) and address(es) of the person(s) who recovered VAT under either the Eighth or Thirteenth Directive refund schemes.

14 Exemption

Do you want exemption from registration because your relevant supplies are wholly zero-rated?

Yes No

If "Yes", give the expected value of your zero-rated supplies in the next 12 months.

£

15 Other VAT registrations

Are you involved in, or have you (or any other partners or directors in your business) been involved in any other businesses in the past 5 years?

Yes No

If "Yes", give the names and VAT registration numbers of these businesses. (continue on a separate sheet, if necessary).

Declaration

If you are signing as an authorised signatory, you must enclose your written authority from the business entity shown in section 1.

I declare that information given on this form and contained in any accompanying documents is true and complete

Status

(e.g. proprietor, partner, director, trustee etc)

Date

Full name

Signature

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.uk/about-the-government/departments/the-treasury/privacy-notice/>

Checklist

- Have you answered every question?
- Have you signed the form?
- Partnership? Remember to complete form VAT 2 MAN
- Appointing a tax representative? Remember to complete form VAT 1TR MAN

Notes

Each of the following notes has the same number as the corresponding box on the application form. Remember to write clearly, use black ink and write in capital letters.

1. Give your full name

If you are:	State
A sole proprietor	Your own name
A partnership, limited partnership or limited liability partnership	The name of the firm. If there is no firm name, then the names of the partners
A corporate body	The name of the company
An unincorporated body	The name of your club, association etc

2. Give the trading name of the business

Tick 'Yes' if your trading name is different to the name given in box 1. Give the trading name in the following box.

Tick 'No' if you do not have a separate trading name and leave the box blank.

3. Give the address of your principal place of business

Your principal place of business is the place where you receive and deal with your orders and carry on and manage the day-to-day business.

Note: you must not use a PO Box, accommodation or 'Care of' address as these will not be accepted. If you are a Non-Established Taxable Person you should enter your agent or tax representative's address.

Remember to give the postcode and phone number where we can contact you. Also, give your fax number, if you have one.

4. Give details about your tax representative

If you have no business establishment in the IOM/UK and are appointing a tax representative (TR) (not an agent) you will also need to complete form VAT 1TR MAN.

If the TR you are appointing is an individual, enter their first names in full followed by their surname.

If the TR you are appointing is a partnership, then give the full name of the firm or, if there is no firm name, the names of the partners.

If the TR you are appointing is a company, give the company name.

You should also give the address of your IOM/UK tax representative. This is the address where they carry out your tax obligations on your behalf. Remember to include the postcode and telephone number where we may contact your tax representative. Also give the fax number if there is one.

5. What is the structure/legal status of the business?

Tick one box only. This should be the status of the person named in box 1. If the business is a corporate body, give the number and the date shown on your Certificate of Incorporation.

6. Tell us about your current or intended business activities

Give a full description of what your business is about, for example, the type of goods you supply to your IOM/UK customers. If you have not yet started trading give details of your intended business activities.

If your business has more than one business activity, describe any significant subsidiary activities.

7. Give your IOM/UK bank details or your tax representative's bank details

This must be an IOM/UK bank account, in the name of the business you are registering or your Tax Representative (not agent). Any repayments from us will be paid into this account.

If you give us details of your tax representative's account then any repayments will be made directly into that bank account.

Note: some accounts cannot make or receive payments in this way, so check with your bank or building society if unsure.

If you or your tax representative does not have an IOM/UK bank account, tick the box.

8. Is your accounting system computerised?

Tick 'Yes' if you keep your records on a computer and enclose a letter with your completed application, giving details of the software and version of the package you use. You should include spreadsheets under this category by showing the proprietary name in the software field.

If you do not currently use a computer, but do so in the future, you should notify us in writing of the above details at that time.

9. Have you made any relevant supplies yet?

If you have already made a relevant supply answer 'Yes' and give the date you made the first supply.

If you have not yet made a relevant supply answer 'No' then enter the date on which you expect to make the supply.

10. When did you first have reasonable grounds to believe that you were going to make relevant supplies?

Give the date that reasonable grounds first existed that you were going to make relevant supplies.

You must answer this question even if you have already made relevant supplies.

11. What value of relevant supplies do you expect to make in the next 12 months?

Give the anticipated total annual value of relevant supplies you expect to make in the IOM/UK. This excludes any other taxable supplies you expect to make.

12. Do you make any other taxable supplies in the IOM/UK?

Tick 'Yes' if you make other taxable supplies in the IOM/UK as well as relevant supplies, and give an estimated value of these sales. Exclude the value of relevant supplies from this estimate.

Tick 'No' if you do not make any other taxable supplies in the IOM/UK.

13. Are you registering because VAT has been recovered by a predecessor?

Tick 'Yes' if you have supplied goods, or intend to supply goods, which have been transferred to you and on which VAT has been recovered under either the Eighth or Thirteenth Directive refund scheme.

If you ticked 'Yes', enter the full name of the person(s) who has previously recovered VAT on the goods which have been transferred to you.

If VAT has not been recovered by a predecessor tick 'No'.

14. Do you want exemption from registration because your relevant supplies are all zero-rated?

You can apply for exemption from registration if you do not have to pay VAT to us because your relevant supplies are zero-rated.

Tick 'Yes' if you want to apply for exemption from registration and enter the value of the zero-rated relevant supplies you expect to make in the next 12 months.

Tick 'No' if you do not want exemption from VAT registration.

15. Are you involved in, or have you been involved in, any other businesses in the past 5 years?

Tick 'Yes' if you or any of the partners or directors of the business you are seeking to register are currently involved or has been involved in the last 5 years in another VAT registered business in the Isle of Man or UK. Give the names of the businesses and VAT registration numbers (if they are VAT registered) in the boxes provided. Continue on a separate piece of paper if you need to.

16. Declaration

Only the person specified below should sign the declaration and fill in the appropriate boxes.

For sole proprietors	The sole proprietor, for example, the owner.
For partnerships	One of the partners. Remember, the signature of all the partners should also be given on a form VAT 2 MAN, which should be completed and sent together with the application. If a partner is a corporate body then we require the name and signature of a 'natural person' who has effective control.
For corporate bodies	A director, company secretary. A partner for limited liability partnerships. If the director, company secretary or partner is itself a corporate body then we require the name and signature of a 'natural person' who has effective control.
For unincorporated bodies	An authorised official, for example: <ul style="list-style-type: none">• for members clubs a secretary or chairman,• for trusts a trustee or beneficiary,• for professional associations a president or secretary etc.

Send completed application forms to:

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

Telephone: (01624) 648120

Form VAT 1TR MAN - Appointment of a Tax Representative



Value Added Tax Appointment of a Tax Representative

You should read the notes in the registration booklet "Should I be registered for VAT? – Distance Selling" which will help you answer these questions. Please complete this form using capital letters and send it to Isle of Man Customs & Excise, PO Box 6, Custom House, North Quay, Douglas, Isle of Man, IM99 1AG. If you need further help or have any other queries, please call the Advice Centre on 648120.

1 Who is the business owned by?

Please give the person's full name, and address of the principal place of business.

Address:
Postcode:
Phone No.:
Fax No.:

Please give the VAT Registration number in EC country of origin

--

Please give the IOM VAT registration number (if any)

--

2 Tax representative

Enter the full name and address of the IOM Tax Representative

Name:
Address:
Postcode:
Phone No:
Fax No:

3 Date of appointment of Tax Representative

Please give the date of appointment of the Tax Representative and VAT Registration number (if any).

Date of appointment

--

VAT Registration number

--

Declaration

We, and
(Full name of PRINCIPAL in BLOCK LETTERS)

(Full name of TAX REPRESENTATIVE in BLOCK LETTERS)

declare that all the entered details and information in any accompanying documents are correct and complete

Signature
(Signature of PRINCIPAL)

Date

Tick one box Proprietor Partner Director
Company Secretary Authorised Official Trustee

Signature
(Signature of TAX REPRESENTATIVE)

Date

Tick one box Proprietor Partner Director
Company Secretary Authorised Official Trustee

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/>

Notes

Each of the following notes has the same number as the corresponding box on the application form. Remember to write clearly, use black ink and write in capital letters.

1. Who owns the business?

Give the full name of the person who owns the business. This should be the same as box 1 on your application form. Also provide the address of the principal place of business, which is making distance sales to the IOM/UK. Your principal place of business is the place where you receive and deal with your orders and carry on and manage the day-to-day business.

Remember to give the postcode and phone number where we can contact you.

You should also give your existing VAT registration number issued by the country of origin in the EU and your IOM VAT registration number, if you already have one.

2. Enter the full name and address of the tax representative in the IOM/UK

Give the full name and address of your tax representative. Remember to give the postcode and telephone number where we may contact your tax representative. This information should be the same as the information supplied in boxes 2 and 3 of application form VAT 1A MAN or box 4 of application form VAT 1C MAN.

Note: You must not use a PO Box, accommodation or 'Care of' address as these will not be accepted.

3. Give the date of appointment of the tax representative and VAT registration number, if any

Enter the date you appointed your tax representative. You should also give your tax representative's VAT registration number, if they are already registered.

4. Declaration

The declaration must be signed and dated by both the owner and the tax representative. Only the person specified below for both the owner and tax representative should sign the declaration and tick the appropriate box.

For sole proprietors	The sole proprietor, for example, the owner.
For partnerships	One of the partners. Remember, the signature of all the partners should also be given on a form VAT 2 MAN, which should be completed and sent together with the application. If a partner is a corporate body then we require the name and signature of a 'natural person' who has effective control.
For corporate bodies	A director, company secretary. A partner for limited liability partnerships. If the director, company secretary or partner is itself a corporate body then we require the name and signature of a 'natural person' who has effective control.
For unincorporated bodies	An authorised official, for example: <ul style="list-style-type: none">• for members clubs a secretary or chairman,• for trusts a trustee or beneficiary,• for professional associations a president or secretary etc.

Send completed application forms to:

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

Telephone: (01624) 648120

Form VAT 2 MAN - Notification of Liability to be Registered for VAT (for partnerships etc)



**Value Added Tax
Partnership Details**

VAT Registration Number (where known)

If the notification on form VAT 1 MAN is for a partnership, an unincorporated association, or trustees, please list below, in BLOCK CAPITALS, the full names of all the partners/general partners, responsible members, or trustees and their address, including postcode.

This form must be signed by each person in the space provided and forwarded together with form VAT 1 MAN to Isle of Man Customs & Excise, PO Box 6, Custom House, North Quay, Douglas, Isle of Man, IM99 1AG.

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

1 Full name and address, status of signatory and signature

Name	
Address	
Postcode	
Tel No	Mobile No
Email	
Status of Signatory	
Signature	

2 Full name and address, status of signatory and signature

Name	
Address	
Postcode	
Tel No	Mobile No
Email	
Status of Signatory	
Signature	

3 Full name and address,
status of signatory and
signature

Name	
Address	
Postcode	
Tel No	Mobile No
Email	
Status of Signatory	
Signature	

4 Full name and address,
status of signatory and
signature

Name	
Address	
Postcode	
Tel No	Mobile No
Email	
Status of Signatory	
Signature	

5 Full name and address,
status of signatory and
signature

Name	
Address	
Postcode	
Tel No	Mobile No
Email	
Status of Signatory	
Signature	

6 Full name and address, status of signatory and signature

Name	
Address	
Postcode	
Tel No	Mobile No
Email	
Status of Signatory	
Signature	

7 Full name and address, status of signatory and signature

Name	
Address	
Postcode	
Tel No	Mobile No
Email	
Status of Signatory	
Signature	

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/>



Application for Refund of VAT By a business person who is established in the Community

Read the Notes on this form before completing.

Enter your Unique Reference Number (URN), only if this is not your first application

1 Your forename(s) and surname
or name of business

House name/number and
street name

Place, for the IOM this will be
your town/village

Country

Postal reference, for the IOM
this will be your postcode

2 Nature of applicant's business

3 Particulars of the Official
Authority and tax/business
Registration No in the country
in which the applicant is
established or has his/her
domicile or normal place of
residence

Tax/Business registration number

Name of the official authority

Address of the official authority

4 Period to which the application refers *MM YY*
 From to

5 Total amount of refund requested. *See itemised schedules* £

6 The applicant requests the refund of the amount shown in heading 5 in the manner described in heading 7

7 **Enter details of the account where you would like to receive the payment of your requested refund**

Non-IOM/UK bank account IOM/UK bank account

Postal account

IBAN

Currency of account

Bank SWIFT code

Bank identifier code

Account in the name of

Name of bank

Address of bank

8 **Number of items enclosed** *excluding itemised schedules*

No of Documents enclosed

Invoices

Import documents

Declaration

9 I hereby declare that:

- a) the goods or services specified on the itemised schedule(s) were used for the following business activities in the IOM.

- b) in the IOM during the period covered by this application, I engaged in (*put 'X' in appropriate box*)

no supply of goods or services

only the provision of services in respect of which tax is payable solely by the person to whom they are supplied

only the provision of certain supporting exempt transport services ancillary thereto.

- c) the details given in this application are true.

I agree to pay back any monies wrongfully obtained

Signature

Date

Place application signed

Contact phone number

Fax number

Email address

You must complete the schedule at question 10 on page 4. If you need more space, use as many copies of the VAT 65 MAN (CS) continuation sheet as you need. You must send us 2 copies of schedule.

Privacy Notice

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/> We will send you a paper copy if you telephone us or write to us using the contact details provided on this form.

Schedule number

Itemised schedule of VAT amounts relating to the period covered by this application

- 1) Each document submitted should be consecutively numbered starting with 1. The number should be inserted in the top right-hand corner. Enter details across the columns in respect of each invoice submitted. If you do not have enough space use the VAT 65 MAN (CS) continuation sheet or acceptable alternative version (see under General/in the Notes). Attach this form to the application form.
- 2) You are reminded that when tax is incurred by taxable persons who receive VAT group treatment, the group representative member must apply on behalf of all the members. As the supporting invoices produced will not necessarily be addressed to the representative member, the status certificate must also contain the names of those group members who incurred the tax.
- 3) Refunds of tax incurred may only be claimed subject to the rules of each state. Brief details of supplies in each Member State on which tax cannot be reclaimed are given in HMRC Notice 723. Tax incurred on the following supplies will not be refunded by any Member State:
 - (a) supplies of goods which have been or are about to be exported, and
 - (b) supplies to travel agents which are for the direct benefit of travellers. Under this scheme the term 'travel agent' includes tour operators or any person who purchases or re-supplies services to travellers.

Number	Nature of goods or services	Name of supplier	Address of supplier	VAT registration number	Date of invoice <i>dd/mm/yyyy</i>	Invoice number	Amount of tax £
Page total							£
Unique Reference Number, if you have one							

Notes

General

This application must be made on the appropriate form, published in one of the official languages of the European Community. It must be completed in the language of the state from which you are requesting the refund.

The information you give on the schedule at question 10 of this form will be scanned by a computer. Therefore it is essential that you complete this form as instructed below. You must use this form, or an acceptable alternative version, to make your application. Alternative versions must meet our strict guidelines to make sure they will work with our scanning equipment. To view these guidelines go to www.hmrc.gov.uk and select *Forms* from the *quick links* menu on the left. Then select *VAT* from the list shown and open the document *VAT65/65A (DG)*. This is our developer's guide.

- We recommend that you complete this form electronically.
- The application must be completed in English.
- Do not use punctuation marks (full stops, commas and so on) unless essential.
- Recognised abbreviations may be used (for example, 'LTD' for Limited).

If you complete this form manually, by hand:

- You must use capital letters.
- For text: start each entry at the beginning of the line or space provided. For amounts: line up each entry to the right.

The application must be submitted no later than six months from the end of the calendar year in which you incurred the VAT.

Applications may also be submitted if the conditions set out in the notes to Boxes 4 and 5 aside are met.

The application must be made to the competent authority of the state from which you are requesting the refund.

Unique Reference Number

The number to be inserted in the box in the top left-hand corner of the form will be issued by the competent authority of the state from which you are requesting the refund. You will be notified of your reference number for use with further claims – this may be different for each state. Please make sure that you use the correct number. Leave blank if this is your first claim.

Numbered boxes

Box 1 The name and address you enter here will appear on all communications we send to you, exactly as you write it.

Box 2 State the type of business activity engaged in during the period of the claim.

Box 3 The application must be accompanied by an original certificate of status issued by the official authority of the country in which you are established. This is to provide evidence that you are a business person in that country. However, where the official authority in the IOM/UK already holds such evidence, you are not bound to produce another status certificate for a period of one year from the date of issue of the first certificate.

Box 4 The application should refer to the purchase of goods or services invoiced, or imports made, during a period of not less than three months or not more than one calendar year. However, it may relate to a period of less than three months where the period represents the end of a calendar year. Claims may also include invoices or import documents not covered by previous applications and concerning transactions made during the calendar year covered by this application.

Box 5 The application may be used for more than one invoice or import document. Applications for refund of IOM/UK VAT must be greater than £16, with no more than four applications per year.

For contact details and information on the minimum amounts for other Member States, go to http://ec.europa.eu/taxation_customs/resources/documents/8th_Directive_refund_table.pdf

Box 7 If you have a bank account you should follow the instructions detailed below.

IBAN – (International Bank Account Number) insert the IBAN of the account to which the requested refund is to be made.

IBANs are being introduced to standardise the identification of bank accounts. The IBAN is not a new account number. Your existing bank code and account numbers will not be replaced, but additional

characters will appear in front of them. The complete identifier will be known as the IBAN. IBANs will improve the quality of information exchanged between parties involved in European cross border payments and reduce errors and delays.

Currency of account – insert the currency of the bank account to which the requested refund is to be made.

Bank SWIFT code – (Society for Worldwide Interbank Financial Telecommunication) insert the SWIFT code of the bank where the account is held.

Within the context of international payment transactions, the SWIFT code (standard throughout the world) enables banks to be identified without the need to specify an address or bank number. SWIFT codes are used mainly for automatic payment transactions.

Bank identifier code – insert the Sort Code number of the bank where the account is held.

Account in the name of – insert the name of the account holder to whom the requested refund is to be made.

Name and address of bank – insert the name and address of the bank where the account is held. Requests for payment to a bank account, must be accompanied by a bank lodgement/credit slip, or other account document, as confirmation of the bank account details.

Note: Member states reserve the right to make refunds addressed to you, the claimant.

- Box 8 Please attach **originals** of documents showing amount of VAT incurred. These documents will be returned when the claim has been processed.
- Box 9 (a) Describe the nature of activities for which goods were acquired or services received. For example:
ATTENDANCE AT CONFERENCE, or
BUSINESS TRIP EXPENSES, or
FUEL AND TRANSPORT COSTS
- If insufficient space is available you must use a continuation sheet. Entitle this 'Box 8(a)' and include your business registration number or Unique Reference Number (if you have one). Attach this firmly to the application form.
- (b) Exempted transport services are those carried out in connection with the international carriage of goods, including – subject to certain conditions – transport services associated with the transit, export or import of goods.
- (c) Any refund which is obtained improperly may render the offender liable to the fines or penalties laid down by the law of the IOM/UK.

Form VAT 65A MAN - Application for Refund of VAT (NETP)



**Application for Refund of VAT
By a business person who is not established
in the Community**

Read the Notes on this form before completing.

Enter your Unique Reference Number (URN), only if this is not your first application

Is this form being completed by an agent on behalf of the trader? Enter 'X' if it is.

1 Your forename(s) and surname
or name of business

House name/number and
street name

Place, for the IOM this will be
your town/village

Country

Postal reference, for the IOM
this will be your postcode

2 Nature of applicant's business

3 For the country in which you
are established, or have your
domicile, or have your normal
place of residence, give the
following

Tax/Business registration number

Name of the official authority

Address of the official authority

4 Period covered by this application *MM YY*
 From to

5 Total amount of refund requested.
See itemised schedules

6 **Enter details of the account where you would like to receive the payment of your requested refund**

Non-IOM/UK bank account IOM/UK bank account

Postal account

IBAN

Currency of account

Bank SWIFT code

Bank identifier code

Account in the name of

Name of bank

Address of bank

7 **Number of items enclosed** *excluding itemised schedules*

Documents

Invoices

Import documents

Declaration

8 I hereby declare that:

- a) the goods or services specified on the itemised schedule(s) were used for the following business activities in the IOM.

- b) in the IOM during the period covered by this application, I engaged in *(put 'X' in appropriate box)*

no supply of goods or services

only the provision of services in respect of which tax is payable solely by the person to whom they are supplied

only the provision of certain supporting exempt transport services.

- c) the details given in this application are true.

I agree to pay back any monies wrongfully obtained

Signature

Date

Place application signed

Contact phone number

Fax number

Email address

You must complete the itemised schedule at question 9 on page 4. If you need more space, use as many copies of the VAT 65A MAN (CS) continuation sheet as you need. You must send us two copies of each schedule.

Privacy Notice

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/> We will send you a paper copy if you telephone us or write to us using the contact details provided on this form.

Schedule number

Itemised schedule of VAT amounts relating to the period covered by this application

- 1) Each document submitted should be consecutively numbered starting with 1. The number should be inserted in the top right-hand corner. Enter details across the columns in respect of each invoice submitted. If you do not have enough space use the VAT 65A MAN (CS) continuation sheet or acceptable alternative version (see under *General* in the Notes). Attach this form to the application form.
- 2) You are reminded that when tax is incurred by taxable persons who receive VAT group treatment, the group representative member must apply on behalf of all the group members. As the supporting invoices produced will not necessarily be addressed to the representative member, the status certificate must also contain the names of those members. As the supporting invoices produced will not necessarily be addressed to the representative member, the status certificate must also contain the names of those group members who incurred the tax.
- 3) Refunds of tax incurred may only be claimed subject to the rules of each state. Brief details of supplies in each Member State on which tax cannot be reclaimed are given in HMRC Notice 723. Tax incurred on the following supplies will not be refunded by any Member State:
 - (a) supplies of goods which have been or are about to be exported, and
 - (b) supplies to travel agents which are for the direct benefit of travellers. Under this scheme the term 'travel agent' includes tour operators or any person who purchases or re-supplies services to travellers.

Number	Nature of goods or services	Name of supplier	Address of supplier	VAT registration number	Date of invoice dd/mm/yyyy	Invoice number	Amount of tax £
Page total							£

Unique Reference Number, if you have one

Notes

General

The information you give on the schedule at question 9 of this form will be scanned by a computer. Therefore it is essential that you complete this form as instructed below. You must use this form, or an acceptable alternative version, to make your application. Alternative versions must meet our strict guidelines to make sure they will work with our scanning equipment. To view these guidelines go to www.hmrc.gov.uk and select *Forms* from the *quick links* menu on the left. Then select *VAT* from the list shown and open the document *VAT65/65A (DG)*. This is our developer's guide.

- We recommend that you complete this form electronically.
- The application must be completed in English.
- Do not use punctuation marks (full stops, commas and so on) unless essential.
- Recognised abbreviations may be used (for example, 'LTD' for Limited).

If you complete this form manually, by hand:

- You must use capital letters.
- For text: start each entry at the beginning of the line or space provided. For amounts: line up each entry to the right.

The application must be submitted no later than six months from the end of the prescribed year in which you incurred the VAT. The prescribed year is the period starting on 01 July of one year and ending on 30 June of the next.

Applications may also be submitted if the conditions set out in the notes to Boxes 4 and 5 above are met.

The Treasury may require claimants to appoint tax representatives, registered for VAT in the IOM/UK, to act on their behalf.

Unique Reference Number

This is the reference number requested in the top left-hand corner on page 1 and on each schedule. Leave blank if this is your first claim. If this is not your first claim enter your reference number, this will have been issued by the official authority in the IOM/UK.

You will be notified of your reference number for use with second or subsequent claims.

Numbered boxes

- Box 1 The name and address you enter here will appear on all communications we send to you, exactly as you write it.
- Box 2 State the type of business activity engaged in during the period of the claim.
- Box 3 The application must be accompanied by an original certificate of status issued by the official authority of the country in which you are established. This is to provide evidence that you are a business person in that country. However, where the official authority in the IOM/UK already holds such evidence, you are not bound to produce another status certificate for a period of one year from the date of issue of the first certificate.
- Box 4 The application should refer to the purchase of goods or services invoiced, or imports made, during a period of not less than three months or not more than one prescribed year. However, it may relate to a period of less than three months where the period represents the end of a prescribed year. Claims may also include invoices or import documents not covered by previous applications and concerning transactions made during the prescribed year covered by this application.
- Box 5 The application may be used for more than one invoice or import document. If the period to which the claim relates is three months or more, but less than one prescribed year, the total amount of VAT claimed must not be less than £130. Otherwise, if the period is one prescribed year, or the remainder of a prescribed year, the amount of VAT claimed must not be less than £16.
- Box 6 If you have a bank account you should follow the instructions detailed below.

IBAN – (International Bank Account Number) insert the IBAN of the account to which the requested refund is to be made.

IBANs are being introduced to standardise the identification of bank accounts. The IBAN is not a new account number. Your existing bank code and account numbers will not be replaced, but additional characters will appear in front of them. The complete identifier will be known as the IBAN. IBANs will

improve the quality of information exchanged between parties involved in European cross border payments and reduce errors and delays.

Currency of account – insert the currency of the bank account to which the requested refund is to be made.

Bank SWIFT code – (Society for Worldwide Interbank Financial Telecommunication) insert the SWIFT code of the bank where the account is held.

Within the context of international payment transactions, the SWIFT code (standard throughout the world) enables banks to be identified without the need to specify an address or bank number. SWIFT codes are used mainly for automatic payment transactions.

Bank identifier code – insert the Sort Code number of the bank where the account is held.

Account in the name of – insert the name of the account holder to whom the requested refund is to be made.

Name and address of bank – insert the name and address of the bank where the account is held. Requests for payment to a bank account, must be accompanied by a bank lodgement/credit slip, or other account document, as confirmation of the bank account details.

Note: All other refunds will be issued to you, the claimant, as named in Box 1. This will be paid in sterling by means of a Payable Order. Payments to a third party should be submitted with a Power of Attorney giving the payee authority to receive money on your behalf. The IOM/UK reserves the right to make refunds addressed to you, the claimant.

Box 7 Please attach **originals** of documents showing amount of VAT incurred. These documents will be returned when the claim has been processed.

Box 8 (a) Describe the nature of activities for which goods were acquired or services received. For example:
ATTENDANCE AT CONFERENCE, or
BUSINESS TRIP EXPENSES, or
FUEL AND TRANSPORT COSTS

If insufficient space is available you must use a continuation sheet. Entitle this 'Box 8(a)' and include your business registration number or Unique Reference Number (if you have one). Attach this firmly to the application form.

(b) Exempted transport services are those carried out in connection with the international carriage of goods, including – subject to certain conditions – transport services associated with the transit, export or import of goods.

(c) Any refund which is obtained improperly may render the offender liable to the fines or penalties laid down by the law of the IOM/UK.



Value Added Tax Certificate of Status of Taxable Person

The undersigned

(Name of VAT Office)

certifies that

Name:
Address:
Nature of activity:

is a taxable person for the purposes of Value Added Tax, whose Registration Number is:

Date:

Signature:

Name:

Grade:

Office stamp

Form VAT 66A MAN - Certificate of Status of Business Person



**Value Added Tax
Certificate of Status of Business Person**

The undersigned

(Name of official authority)

(Address of official authority)

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

certifies that

*(Name of business person)
(Address of the Establishment)*

Name: _____
Address: _____

(Nature of activity)

Nature of activity: _____

is a registered business person in

Name of country: _____

*his registration number being

VAT Registration No: _____

Date:

Signature:

Name:

Grade:

Office stamp

*If the applicant does not have a registration number, the official authority should state the reason for this.

Form VAT 68 MAN - Request for Transfer of a Registration Number (TOGC)



Isle of Man Customs & Excise Value Added Tax Transfer of a Business as a Going Concern Request for Transfer of a VAT Registration Number

Important:

- You must complete this form if you want to keep the registration number of the previous owner. You must also complete form VAT 1 MAN (and a VAT 2 MAN if the new owner is a partnership). The previous owner must not complete a VAT 7 MAN to deregister. Once the transfer of the number has been allowed, it cannot be revoked.
- The conditions that you and the previous owner must agree are set out on the application form and are legally binding. This means that you will be liable for any outstanding VAT from the previous owner's registration. The previous owner will no longer be entitled to any repayments of VAT or unclaimed input tax, even if these amounts refer to periods before or after the transfer.
- To restrict access to those entitled to view data and ensure that your information is protected, where the previous owner used an accountant (or agent) for VAT Online Services you must either:
 - inform Isle of Man Customs and Excise in writing preferably with this form, but at the latest within 21 days of the date this form is signed, that you intend to use the previous owner's accountant, or
 - ensure that the previous owner and the accountant take active steps to cancel the accountant's access to VAT Online Services.

Please send the completed form and supporting documents to:

Isle of Man Customs and Excise
PO Box 6, Custom House, North Quay, Douglas, Isle of Man, IM99 1AG
Telephone: +44 1624 648120
Fax: +44 1624 648117

Both parts of this Application Form must be filled in

Part 1 – to be completed by the new owner

If you are the new legal entity or owner of the business, please read this form carefully and answer all the questions in Part 1.

Please give your full name, or your trading name if you have one

Please give your legal status, eg sole proprietor, partnership, limited company

I took over the business as a going concern on

Please give the name of the previous owner

I apply to use the previous owner's VAT registration number from the above date.
The number is

If this application is allowed, I agree to the following conditions:

- I will send in my first VAT return to Customs and Excise, with all the VAT due for the whole of the period shown on the form
- I will send in any outstanding returns which are due from the previous owner
- I will pay Customs and Excise any VAT due on supplies made by the previous owner before the business was transferred including any VAT on stocks and assets kept by the previous owner
- I agree that any VAT return made by the previous owner for a period after the transfer date will be treated as made by me, and
- I will have no right to claim any money paid by Customs and Excise to the previous owner, before the VAT registration number was transferred

Signature(s)

Status

Date

Part 2 – to be completed by the previous owner

If you are the former legal entity or previous owner of the business, please read this form carefully and answer all the questions in Part 2.

Please give your full name, or your trading name if you have one

Please give your legal status, eg sole proprietor, partnership, limited company

I transferred my business/changed my legal status on

Please give the name of the new owner

I wish to cancel my VAT registration number from the above date because I am no longer liable or eligible to be registered. I agree to transfer my number to the new owner. The number is

If this application is allowed, I agree to the following conditions:

- I will have no right to claim any money paid by Customs and Excise to the new owner
- I agree that the new owner will be entitled to reclaim any input tax which Customs and Excise would normally have paid to me if the number had not been transferred; and

I have retained stock and assets valued at

Please give an address where we can contact you after the business has been taken over by the new owner.

Postcode
Phone No

Signature(s)

Status

--

Date

--

The following notes will help you fill in this form. Remember both parts of the form must be completed – the first part by the new owner and the second part by the previous owner.

Who can ask for a number to be transferred?

If you are taking over a business as a going concern, or changing the status of your business (for example, from sole proprietor to a limited company, or partnership) you can, if you wish, apply for the previous owner's VAT registration number to be transferred to you.

When can I ask for a registration number to be transferred?

You can ask for a number to be transferred if:

- you are not already registered for VAT; **but**
- you become either liable or entitled to registration from the date the business is transferred to you; **and**
- the previous owner's registration will be cancelled from that date. If the previous owner is still liable to be registered they cannot pass their number on to you; **and**
- the previous owner agrees to the transfer of the number.

Transfer of the number will not normally be allowed if the previous owner:

- has a Surcharge Assessment which remains unpaid or is the subject of an appeal;
- was a member of a group registration;
- was registered but made no taxable supplies.

How do I apply and when?

Both you and the previous owner must agree to the transfer of the number. You must **both** fill in and sign this form as soon as the business is transferred and **before** the previous owner asks for their registration to be cancelled. We will treat this form as the previous owner's request for cancellation of their registration.

Who has to sign the form?

You must fill in and sign Part 1 and the previous owner must fill in and sign Part 2 of the form.

If you are simply changing the status of your business, (for example, from a sole proprietor to a limited company) you may have to sign both parts of the form if you are, or represent, both the new and previous owner.

If a partnership is involved, **all** the partners must sign the form. You must fill in and sign Part 1 and the previous owner must fill in and sign Part 2 of this form.

If the previous owner was a sole proprietor and has died, or a partnership and one of the partners has died, the executor must sign the form.

What to do when you have filled in the form

You must send this request to Isle of Man Customs and Excise, PO Box 6, Custom House, North Quay, Douglas, Isle of Man, IM99 1AG. If you have not already done so, you must send a form VAT 1 MAN (and form VAT 2

MAN if you are a partnership) to cover this change of ownership. We will write to tell you whether your application has been allowed.

If you have any difficulty completing this form, or require further advice, please contact the Advice Centre on (01624) 648130 or fax (01624) 648117.

IMPORTANT: The conditions that you and the previous owner must agree to are set out on the application form and are legally binding. This means that not only will you be liable for any outstanding VAT from the previous owner's registration, but the previous owner will no longer be entitled to any repayments of VAT or unclaimed input tax, whether these amounts refer to periods before or after the transfer.

Checklist:

- Have all the questions been answered correctly?
- Have both you and the previous owner signed the form?
- Have you already filled in and returned a form VAT 1 MAN to cover this change of ownership? If not, send it in with this form. Your application for the number to be transferred to you cannot be processed without an accompanying VAT 1 MAN.
- Have all the partners signed the form?
- Have you completed a VAT 2 MAN if you are a partnership?
- Have you included a copy of the certificate of incorporation if you are a limited company?
- Have you let Isle of Man Customs and Excise know, by writing to the address shown overleaf, if you want to use the same accountant (or agent) for online services as the previous owner?

Remember:

- Your registration will cover all your business activities.
- You will be liable for any VAT due on supplies made by the previous owner, even if they come to light after the transfer.
- The previous owner will no longer have any right to repayments of VAT, even if the repayments refer to the period before the transfer.
- If you do not intend to use the previous owner's accountant then, to ensure that your data is protected, you must make sure that the previous owner and accountant take active steps to cancel the accountant's access to VAT Online Services for this registration number. You may need to obtain confirmation from the previous owner that this action has been taken.
- If you are going to use the previous owner's accountant for VAT Online Services, you must inform us in writing (preferably with this form) within 21 days of signing the form.

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/>



Value Added Tax Flat Rate Scheme for Agriculture Application for Certification

Notes to help you complete this form are on the reverse. Please read them carefully. Please complete this form using capital letters and send it to Isle of Man Customs & Excise, PO Box 6, Custom House, North Quay, Douglas, Isle of Man, IM99 1AG. If you need further help or have any other queries, please call the Advice Centre on 648120.

1 Name

Please enter your Full Name in block letters
(see note 1)

2 Business address

Please enter the address of your
business. (see note 2)

Postcode

3 Business activities

Please describe your business including
non-farming activities. (see note 3)

4 Estimated value of agricultural supplies

Please enter the estimated value of
agricultural supplies you expect to make in
the next 12 months. (see note 4)

**5 Estimated value of supplies of other
goods and services**

Please enter the estimated value of
supplies of other goods and services which
you expect to make in the next 12 months.
(see note 5)

6 Effective date for certificate

Please enter the date from which you
wish your Certificate to be effective
(see note 6)

7 VAT Registration Number

Please enter your VAT Registration Number.
Write "NONE" if you are not registered
for VAT. (see note 7)

Declaration

You must complete the following declaration:

I declare that the information entered on this form is true and complete.

I apply for cancellation of the VAT registration shown at box 7 above.

Status

(e.g. proprietor, partner, director, trustee etc)

Date

Full name

Signature

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/>

FOR OFFICIAL USE ONLY

Date of receipt

Ref No.

Notes

VAT Notice 700/46 – "Agricultural Flat Rate Scheme" will help you decide whether to apply to become a flat rate farmer and will help you in completing this form.

1. Enter the name of the owner of the business as follows:
Sole Proprietor: enter your full name, leave a space between words.
Partnership: enter the trading name of the partnership if you have one, and the full names of all partners. If there is not enough room on the form continue on a sheet of paper and attach it to the form.
Limited company: enter the name of the company.
Other: enter the name of the association etc (the trading name if it has one).
2. Enter the full business address, telephone number and post code of the person or persons named at box 1. This must be an address where farming activities are carried on.
3. Give a brief description, eg "sheep farmer" and include any non-farming activities. Enclose a separate note if there is not enough room, but there is no need to provide more than basic details especially if you are presently registered for VAT.
4. Enter here your best estimate of the value of your farming supplies for the next 12 months. Exclude subsidies paid directly to you and any income from non-farming activities, eg bed & breakfast. A full list of farming activities is in the notice.
5. This figure is your best estimate of the value of your **non-farming** taxable supplies in the next 12 months. If this value is greater than the VAT registration limit you **do not** qualify as a flat rate farmer.
6. You can apply for a certificate up to 30 days in advance of when you want it to start. But a certificate can not be dated before the day on which we receive your application.
7. If you are registered for VAT you **must** enter your VAT registration number here so that we can cancel your registration. **Do not** enter the VAT number of any associated business, eg if you are applying for a certificate as a sole proprietor and you are also a partner in another business **do not** enter the partnership number.

The declaration at the foot of the form **must** be completed. *If any of the information given in the form is false your certificate will be cancelled and you will be liable to a financial penalty if you have charged flat rate additions.*

When you have completed this form, send it to:

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

Telephone: (01624) 648120

Form VAT 100 MAN - VAT Return

[Home](#) > [Customs & Excise](#) > [My VAT Return](#)

VAT Return for Period 2021/4

Your Details

Name Customs Online Test Account

VAT No. 003 0735 32

Show menu ▾



Start Date 1 Apr 2021 End Date 30 Apr 2021 Due Date 31 May 2021

VAT Details	Box	£
VAT due in the period on SALES and other outputs	1	<input type="text"/>
VAT due in the period on ACQUISITIONS of goods brought into Northern Ireland from EU Member States	2	<input type="text"/>
Total VAT due (the sum of boxes 1 and 2)	3	<input type="text"/>
VAT reclaimed in the period on PURCHASES and any other inputs (including acquisitions of goods brought into Northern Ireland from EU Member States)	4	<input type="text"/>
VAT to pay to Customs or reclaim (difference between boxes 3 and 4)	5	<input type="text"/>

Totals	£	p
Total value of SALES and all other outputs excluding any VAT. Include your box 8 and box 10 figures.	6 <input type="text"/>	<input type="text" value="00"/>
Total value of PURCHASES and all other inputs excluding VAT. Include your box 9 figure.	7 <input type="text"/>	<input type="text" value="00"/>
Total value of DISPATCHES of GOODS and related costs (excluding VAT) from Northern Ireland to EU Member States.	8 <input type="text" value="0"/>	<input type="text" value="00"/>
Total value of ACQUISITIONS of GOODS and related costs (excluding VAT) from EU Member States to Northern Ireland	9 <input type="text" value="0"/>	<input type="text" value="00"/>
Total value of SUPPLIES of IOM accommodation or renovation and repair of dwellings subject to VAT at the rate of 5%	10 <input type="text"/>	<input type="text" value="00"/>

By submitting this return you are declaring that the information on it is true and complete. A false declaration can result in prosecution.

Save

Submit with payment

Submit without payment



VAT Return Help

[Box 1](#) | [Box 2](#) | [Box 3](#) | [Box 4](#) | [Box 5](#) | [Box 6](#) | [Box 7](#) | [Box 8](#) | [Box 9](#) | [Box 10](#)

Box 1

Show the VAT due on all supplies of goods and services you have made in this period including any VAT you must account for under the reverse charge, VAT you must account for under postponed VAT accounting for imports and any VAT due on stocks and assets you have sold or retained at deregistration.

[Top of page](#)

Box 2

Show the VAT due (but not paid) on all goods and related costs acquired this period brought into Northern Ireland from EU Member States.

[Top of page](#)

Box 3

Show the total amount of VAT due i.e. the sum of boxes 1 and 2. This is your Output tax.

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Box 4

Show the amount of VAT you are eligible to deduct on business expenses during this period including VAT on imports accounted for through postponed VAT accounting, VAT reclaimed under the reverse charge and VAT on goods (and related costs) acquired and brought into Northern Ireland from EU Member States.

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Box 5

If this amount is under £1, you do not need to send any payment, nor will any be made to you but you must still fill in this form and submit it.

[Top of page](#)

Box 6

Show the value excluding VAT of your total outputs (supplies of goods and services). Include 5% rated, zero rated, exempt outputs, reverse charge transactions, exports and goods (and related costs) from Northern Ireland to EU Member States.

[Top of page](#)

Box 7

Show the value excluding VAT of all your inputs (purchases of goods and services). Include zero rated, exempt inputs, reverse charge transactions, imports and goods (and related costs) acquired from EU Member States to Northern Ireland.

[Top of page](#)

Box 8

Use this box only if you have made supplies of goods from Northern Ireland to EU Member States please include the cost of the goods and related (such as freight and insurance where these form part of the contract price) but exclude any VAT.

[Top of page](#)

Box 9

Use this box only if you have acquired goods from the EU Member States to Northern Ireland please include the cost of the goods and related costs (such as freight and insurance where these form part of the contract price) but exclude any VAT.

[Top of page](#)

Box 10

IOM ACCOMMODATION OR RENOVATION AND REPAIR OF DWELLINGS ONLY.

Use this box if you have made any supplies of hotel or other like accommodation or carried out the renovation and repair of dwellings chargeable at the rate of 5%. You should record the total value of your supplies exclusive of the amount of tax charged.

[Top of page](#)



The Treasury
 Customs & Excise Division
VAT Return

For the Period
 date 1 to date 2

TRADE CLASSIFICATION Trade Class

VAT Reg No:

GB VAT Regd No

Period Period

You could be liable to a financial penalty if your completed return and all the VAT payable are not received by the due date.

Due Date: date 3

Name
 Add1
 Add2
 Add3
 Add4
 Add5
 Add6

For up to date Customs and Excise information, subscribe to our news feed: -
<https://www.gov.im/categories/tax-vat-and-your-money/customs-and-excise/news/RssCategorisedNews>

Before you fill in this form please read the notes on the back and the VAT leaflet 'Filling in your VAT return'. Complete all boxes clearly in ink, writing 'none' where necessary. Do not put a dash or leave any box blank. If there are no pence write '00' in the pence column. Do not enter more than one amount in any box.

		£	p
VAT due in this period on SALES and other outputs	1		
VAT due in this period on ACQUISITIONS from EC MEMBER STATES other than the U.K.	2		
Total VAT Due (the sum of boxes 1 and 2)	3		
VAT reclaimed in this period on PURCHASES and other inputs (including acquisitions from the EC)	4		
Nett VAT to be paid to Customs or reclaimed by you (DIFFERENCE BETWEEN BOXES 3 & 4)	5		
Total value of SALES and all other outputs excluding any VAT. Include your BOX 8 & BOX 10 FIGURES	6		00
Total value of PURCHASES and all other inputs excluding VAT. Include your BOX 9 FIGURE	7		00
Total value of all SUPPLIES OF GOODS and related services, excluding any VAT, to EC Member States from the I.O.M. or U.K.	8		00
Total value of all ACQUISITIONS OF GOODS and related services, excluding any VAT, from EC Member States to the I.O.M. or U.K.	9		00
Total value of SUPPLIES of I.O.M. Accommodation or renovation and repair of dwellings subject to VAT at the rate of 5 %	10		00

DECLARATION: You, or someone on your behalf, must sign below.
 I, declare that the
 (Full name of signatory in BLOCK LETTERS)
 information given above is true and complete.
 Contact Telephone:

Signature Date 20.....
A false declaration can result in prosecution

If you are making a payment, please indicate how it is being made

Cash / Cheque	Electronic transfer (BACS etc)	Other
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

--	--	--	--

For official use

VAT100MAN

Form VAT 101 MAN - EC Sales List



**Isle of Man
Government**
Sales & Excise Division

**The Treasury
Customs & Excise Division
E C Sales List**

For official use

Goods for the Period to
Services for the Period to



VAT Reg No:

GB

Period Reference

From 1st January 2010 the Due Date for submitting the EC Sales List is 21 days from the end of the period, if submitting electronically, but only 14 days if submitting a paper form.

Warning: Failure to provide accurate information by the due date may result in a penalty.

Before you fill in this form please read the notes overleaf.

Country Code	Customer's VAT Registration Number	Total value of supplies		Indicator
		£	p	
1			0 0	
2			0 0	
3			0 0	
4			0 0	
5			0 0	
6			0 0	
7			0 0	
8			0 0	
9			0 0	
10			0 0	
11			0 0	
12			0 0	
13			0 0	
14			0 0	
15			0 0	
Number of pages completed		Lines completed (this page only)		

DECLARATION: You, or someone on your behalf, must sign below.

I, declare that the information given above
(Full name of signatory in BLOCK LETTERS) and on any continuation form is true and complete.

Signature Date 20.....

Contact Name: Telephone Number:

VAT101 MAN

NOTES ON COMPLETION

PLEASE READ THESE NOTES BEFORE FILLING IN THE DETAILS REQUIRED OVERLEAF. If you have not made any EC supplies during the current period, please write 'NONE' and return the form.

Do not amend the pre-printed details. Should there be any error in the pre-printed information, please contact IOM Customs & Excise.

IF YOU NEED ANY HELP PLEASE CONTACT THE ADDRESS BELOW.

Where to send this form

You must ensure that the completed form is received by the due date by:

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

VAT Advice Centre (01624) 648130
VAT Registration (01624) 648120
Debt Management (01624) 648160
VAT Deregistration (01624) 648150
General Enquiries (01624) 648100
VAT Visiting teams (01624) 648170
Fax line only (01624) 661725

Triangulation

If you are an intermediate supplier in intra EC triangular transactions, show the total value of the intermediate supplies to each customer on a separate line and enter the figure "2" in the indicator column.

Country code

Enter your customer's country code, which can only be from the following list:

Austria	AT	Belgium	BE
Bulgaria	BG	Croatia	HR
Cyprus	CY	Czech Republic	CZ
Denmark	DK	Estonia	EE
Finland	FI	France	FR
Germany	DE	Greece	EL
Hungary	HU	Ireland	IE
Italy	IT	Latvia	LV
Lithuania	LT	Luxembourg	LU
Malta	MT	Netherlands	NL
Poland	PL	Portugal	PT
Romania	RO	Slovenia	SI
Slovak Republic	SK	Spain	ES
Sweden	SE		

Customer's VAT Registration Number

Write your customer's VAT registration number in the spaces provided, starting from the extreme left hand side.

Do not include any spaces, dashes or commas.
Do not repeat your customer's country code.

Number of pages completed

Enter the number of pages completed in the box provided. Include all continuation sheets.

Total value of supplies

Only include the value of goods and services supplied to the customers who are registered for VAT purposes in EC countries **OTHER** than the U.K.

If any of your customers are not registered for VAT or have not given you their VAT number, do not include any supplies you have made to them on this form.

Add up the total value of goods and services supplied to your customer and write the total, rounded to the nearest pound, in pounds sterling in the space provided.

If you need to show a negative figure, for example due to credit notes, enclose the figure in brackets.

The value of goods includes related services.

Indicator

Enter "0" if you supply goods (if you leave the indicator column blank it will be interpreted as "0").

Enter "2" if you have made supplies as an intermediary in a triangular trade transaction.

Enter "3" if you are supplying services.

Lines completed (this page only)

Enter the number of lines completed for this page only in the box provided.

VAT 101 A Continuation Sheets

If you run out of space contact IOM Customs & Excise office for a VAT 101 A (Continuation sheet).

VAT 101 B Correction sheet

If you need to correct the information supplied in a previous period, you should do so using a VAT 101 B obtainable from IOM Customs & Excise.

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.uk/about-the-government/departments/the-treasury/privacy-notice/>



New Means of Transport: Application for a Refund of VAT

Please complete this form using capital letters and send it to Isle of Man Customs & Excise, PO Box 6, Custom House, North Quay, Douglas, Isle of Man, IM99 1AG. Information on completing this form is given in section 7 of Notice 728. This is available online at www.gov.im/customs or from the Advice Centre on 648114. If you need further help or have any other queries, please call the Advice Centre.

Applicant Details

Full Name

Address

<input type="text"/>
<input type="text"/>
<input type="text"/>
Postcode
<input type="text"/>
Telephone
<input type="text"/>

Details of the original supply to you

Name and address of supplier

<input type="text"/>
<input type="text"/>
<input type="text"/>
<input type="text"/>

The price paid by you
(exclusive of VAT)

The amount of VAT paid

Details of the proposed sale by you

Name and address of proposed purchaser

<input type="text"/>
<input type="text"/>
<input type="text"/>
<input type="text"/>

Name of EC Member State to which the New
Means of Transport is to be removed

Date of proposed sale by you

Sale Price

Details of the New Means of Transport

	Motorised Land Vehicle	Boat	Aircraft
Make			
Model			
Colour			
Registration Number			
Engine Number			
Length in metres	XXXXXXXXXXXXXX		XXXXXXXXXXXXXX
Take off weight (kg)	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	
Chassis/Hull/Air Frame No.			
Mileage since first entry into service		XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
Cubic centimetres/kilowatts		XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
Hours of use since first entry into service	XXXXXXXXXXXXXX		

Place in the IOM/UK where the New Means of Transport is currently kept

<hr/> <hr/> <hr/>

Dates and times when the New Means of Transport may be inspected

<hr/> <hr/> <hr/>

Amount of refund being claimed

--

I declare that the information I have given and the documents relating to this claim are true and complete.

Signature

--

Date

--

Please note: no repayment will be considered until IOM Customs & Excise have examined your proof of purchase, evidence of payment of VAT, proof of sale in question and evidence of removal from the UK.

Privacy Notice

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/> We will send you a paper copy if you telephone us or write to us using the contact details provided on this form.



Value Added Tax VAT Refunds for DIY Housebuilders Claim Form for New Houses

To claim back the VAT you have paid on building materials used to construct your new house, answer the questions on this claim form. The information you give at Part B will show us whether you are eligible to claim back the VAT. Refer to the notes that came with this claim form. If you are not sure how to answer a question, please phone 648100.

Please complete this form in black ink and use capital letters. Send the completed form and supporting documents to Isle of Man Customs & Excise, PO Box 6, Custom House, North Quay, Douglas, Isle of Man, IM99 1AG.

A Personal details

Answer all the questions in this part. If you leave any answer blank we may reject your claim.

1 Full name, including your title (Mr, Mrs, Miss etc). If a charity, name of charity for whom the building has been constructed.

2 If more than one claimant, title and full name of other claimant(s).

3 Your daytime contact phone numbers.

4 Your Address

Postcode

Is this the building you are claiming for?

No Yes

5 Your National Insurance Number

6 Certified date of completion for the building (if you do not have a completion certificate leave blank)

7 Date you occupied the building

8 If you or anyone connected with this claim form have an interest or association with a VAT registered business, enter the VAT registration number(s)

B Are you eligible to claim?

Refer to the guidance notes.

- 9 Is the property that you have built a new build? *By new build we mean a building that has been constructed from scratch which does not incorporate any part of an existing building.* No Yes

- 10 Is your claim for the fit out and finish of a building shell? No Yes

If you have answered No to both questions 9 and 10, you will not be eligible to claim.

- 11 Has the work been done on a completed dwelling purchased from a developer, builder or private vendor? No Yes

If Yes, you are not eligible to claim.

- 12 Has planning permission been granted for your new build? *To obtain a VAT refund you must provide evidence that the works are lawful and send us a copy of the Planning Permission.* No Yes

- 13 Do the terms of your Planning Permission (or similar) prevent the separate disposal, or separate use, of the new building from any other pre-existing building? No Yes

- 14 Has a Building Regulation Completion Certificate been granted by the local authority or by an approved inspector registered with the local authority building control? No Yes

If No, give details about what you will be providing instead.

<hr/>

- 15 Have you got your approved plans from your Local Authority? No Yes

- 16 Are you intending to live in the property you are claiming for? No Yes

If No, provide the address of the new build and explain why you have carried out the work

<hr/>
<hr/>
<hr/>

- 17 Are you claiming for any other building(s)? No Yes

If Yes, give details about the other building(s) and explain why.

Continue to complete the rest of this claim form only if you have answered the questions in Part B, have checked the notes and are sure that you qualify for a VAT refund using this scheme.

C Details of the property that has been constructed?

18 Type of building (*For example, a house, bungalow, apartment/flat, etc*)

--

Is the building detached, semi-detached, terraced?

--

Number of storeys

--

Number of reception rooms

--

Number of bedrooms

--

Number of bathrooms/en-suites

--

Number of kitchen/utility rooms

--

If there are other rooms not described above, tell us how many there are and describe their purpose

19 How many garages do you have (or intend to have)?

Number of integral

--

Number of detached

--

20 Will you be occupying it/them with the property you are constructing?

No

Yes

If No, explain what you will be doing with them

E Details of the goods supplied to you for which you will be claiming back VAT at the standard rate where the VAT amounts are not shown separately on the invoice *Continued*

Reference/ invoice number	Date of invoice	Description of invoice item	Supplier's name	Total paid
			Balance brought forward	
			Total paid	
			E Total VAT calculated <i>see notes</i>	

F Sending in your claim

21 Summary *To check what is needed here, refer to the notes.*

Total amount of VAT claimed from Part D	£
Total amount of VAT claimed from Part E	£
Total amount of VAT to claim back from Parts D+E	£

22 Bank account details – *Give us details of the account into which you would prefer us to send your VAT refund*

Full name(s) of account holder(s)	
Sort code	
Account number <i>(Must be at least 8 digits. Lead with zeros if less)</i>	

23 Checklist

Make sure you send all documents as requested to help us deal with your claim quickly. If you do not provide us with the correct documents we may reject your claim.

Have you enclosed the following documents?

Full Planning Permission No Yes
OR

Outline Planning Permission and Approval of Reserved Matters No Yes
Note both documents are needed

And

Completion Certificate or other acceptable evidence No Yes

A full set of building plans No Yes

Original invoices *filed in the same order as listed on the schedules* No Yes

If any of these invoices have not been made out in your name, explain why in the box provided.

--

24 Do you give your authority for us to discuss your claim with your agent or accountant? No Yes

If Yes, give details of your agent or accountant here.

--

25 Declaration

If you give incomplete or inaccurate information in this claim, we may charge you a financial penalty or prosecute you.

I declare that:

- I am only reclaiming VAT which was correctly charged to me and which I paid on goods I bought or imported from a VAT registered supplier
- all the details and information on this form and any accompanying documents are correct
- I have read the attached guidance notes.

VAT registered persons

I confirm no other claim has been or will be made for these supplies and where the purchase of goods has been invoiced to my VAT registered business, I have **not** and **will not** claim this VAT through my VAT return.

Charity builders

The building being claimed for is to be used solely for the purpose of the charity named in Part A of this claim form.

Signature(s)

Date

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.uk/about-the-government/departments/the-treasury/privacy-notice/>

Official use only

Claim reference number

Form VAT 431C MAN - VAT Refunds for DIY Builders (Conversions)



Value Added Tax VAT Refunds for DIY Housebuilders Claim Form for Conversions

To claim back the VAT you have paid on building materials and services used for your conversion, answer the questions on this claim form. The information you give at Part B will show us whether you are eligible to claim back the VAT. Refer to the notes that came with this claim form. If you are not sure how to answer a question, please phone 648100. Please complete this form in black ink and use capital letters.

Send the completed form and supporting documents to Isle of Man Customs & Excise, PO Box 6, Custom House, North Quay, Douglas, Isle of Man, IM99 1AG.

A Personal details

Answer all the questions in this part. If you leave any answer blank we may reject your claim.

1 Full name, including your title (Mr, Mrs, Miss etc).

2 If more than one claimant, title and full name of other claimant(s).

3 Your daytime contact phone numbers.

4 Your Address

Postcode

Is this the building you are claiming for?

No

Yes

5 Your National Insurance Number

6 Certified date of completion for the building (if you do not have a completion certificate leave blank)

7 Date you occupied the building

8 If you or anyone connected with this claim form have an interest or association with a VAT registered business, enter the VAT registration number(s)

B Are you eligible to claim?

Refer to the guidance notes.

9 Have you converted a non-residential building? *By conversion we mean converting a non-residential building into a dwelling.* No Yes

10 Have you carried out works to a building that has previously been lived in? No Yes

11 Have you got evidence that the building has been empty for 10 years or more before works started? No Yes

If No, you are not eligible to claim.

12 Are you 'fitting out or finishing' a converted non-residential building? No Yes

13 Has work been done on a completed dwelling purchased from a developer, builder or private vendor? No Yes

If Yes, you are not eligible to claim.

14 Has planning permission been granted for your conversion/renovation/alteration works? *To obtain a VAT refund you must provide evidence that the works are lawful and send us a copy of the Planning Permission.* No Yes

If No, explain the reasons why

15 Do the terms of your Planning Permission (or similar) prevent the separate disposal, or separate use, of the converted property from any other pre-existing building? No Yes

16 Has a Building Regulation Completion Certificate been granted by the local authority or by an approved inspector registered with the local authority building control? No Yes

If No, refer to notes and give details about what you will be providing instead.

17 Have you got your approved plans from your Local Authority? No Yes

18 Are you intending to live in the property you are claiming for? No Yes

If No, provide the address of the conversion and explain why you have carried out the work

19 Are you claiming for any other building(s)? No Yes

If Yes, give details about the other building(s) and explain why

Continue to complete the rest of this claim form only if you have answered the questions in Part B, have checked the notes and are sure that you qualify for a VAT refund using this scheme.

C Details of the property that has been converted?

20 What was the building before you started your works?

--

Type of building (For example, barn conversion, house, apartment/flat, etc)

--

Is the building detached, semi-detached, terraced?

--

Number of storeys

--

Number of reception rooms

--

Number of bedrooms

--

Number of bathrooms/en-suites

--

Number of kitchen/utility rooms

--

If there are other rooms not described above, tell us how many there are and describe their purpose

21 How many garages do you have (or intend to have)?

Number of integral

--

Number of detached

--

22 Will you be occupying it/them with the property you are constructing?

No Yes

If No, explain what you will be doing with them

D Details of the goods and services for which you will be claiming back VAT where the VAT amounts are shown separately on the invoice *Continued*

Reference/ invoice number	Date of invoice	Description of invoice item	Supplier's name	VAT paid
			Balance brought forward	
			D Total	

G Sending in your claim

23 Summary *To check what is needed here, refer to the notes.*

Total amount of VAT claimed from Part D	£
Total amount of VAT claimed from Part E	£
Total amount of VAT claimed from Part F	£
Total amount of VAT to claim back from Parts D+E+F	£

24 Bank account details – *Give us details of the account into which you would prefer us to send your VAT refund*

Full name(s) of account holder(s)	
Sort code	
Account number <i>(Must be at least 8 digits. Lead with zeros if less)</i>	

25 Checklist

Make sure you send all documents as requested to help us deal with your claim quickly. If you do not provide us with the correct documents we may reject your claim.

Have you enclosed the following documents?

Evidence that the building has been empty for 10 years or more before you started your works No Yes

Full Planning Permission No Yes
OR

Outline Planning Permission and Approval of Reserved Matters No Yes
Note both documents are needed

And

Completion Certificate or other acceptable evidence No Yes

A full set of building plans No Yes

Original invoices *filed in the same order as listed on the schedules* No Yes

If any of these invoices have not been made out in your name, explain why in the box provided.

--

26 Do you give your authority for us to discuss your claim with your agent or accountant?

No

Yes

If Yes, give details of your agent or accountant here.

27 Declaration

If you give incomplete or inaccurate information in this claim, we may charge you a financial penalty or prosecute you.

I declare that:

- I am only reclaiming VAT which was correctly charged to me and which I paid on goods/services I bought or imported from a VAT registered supplier
- all the details and information on this form and any accompanying documents are correct
- I have read the attached guidance notes.

VAT registered persons

I confirm no other claim has been or will be made for these supplies and where the purchase of goods has been invoiced to my VAT registered business, I have not and will not claim this VAT through my VAT return.

Signature(s)

Date

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.uk/about-the-government/departments/the-treasury/privacy-notice/>

Official use only

Claim reference number

Form CEM 69 MAN - Certificate for VAT Relief for Goods Placed in Fiscal Warehouse



**Isle of Man Customs and Excise
Certificate for VAT Relief for
Goods Placed in Fiscal Warehouse**

Certificate required to secure relief from VAT on purchased or acquired goods intended to be placed in a fiscal warehousing regime.

Information to be indicated:

I <i>(full name):</i>	
<i>(status in company):</i>	
of <i>(name and address of company):</i>	
declare that <i>(name of company)</i> intends to enter to the fiscal warehousing regime at the fiscal warehouse shown below on <i>(date)</i> , or within days commencing today, the goods indicated below:	
Name and address of fiscal warehouse	
Authorisation number of the fiscal warehousekeeper	
Description of goods	
Quantity of goods	
I certify that the supply of goods/acquisition is eligible to be relieved from VAT under the following provisions of the Value Added Tax Act 1996 <i>[delete as appropriate]</i> sections 18B(2)(d) / 18B(3) (purchases) <u>or</u> sections 18B(1)(d) / 18B(3) (acquisitions)	
Signature	
Date	
NOTE: You should be aware that there are severe penalties for making a false declaration. If there is any doubt about the eligibility of the goods or about the fiscal warehouse to which they are being sent you should consult the local Customs and Excise office before preparing the certificate. <i>A copy of the certificate should be filed with the supplier's invoice and a copy of the delivery note.</i>	

Form CEM 70 MAN - Certificate of Zero-Rating of Services Performed in a Fiscal Warehouse



**Isle of Man Customs and Excise
Certificate for Zero-Rating of
Services Performed in a Fiscal Warehouse**

Certificate required to secure zero-rating of services (other than the supply of warehousing) performed within a fiscal warehouse or other warehouse.

Information to be indicated:

I <i>(full name):</i>	
<i>(status in company):</i>	
of <i>(name and address of company):</i>	
declare that the goods shown below are subject to a fiscal or other warehousing regime at the place indicated below:	
Description of goods	
Quantity of goods	
Warehouse stock number	
Name and address of fiscal or other warehouse	
Authorisation number of the relevant warehousekeeper/warehouse	
and that the following services are to be performed on the goods in the fiscal warehouse or other warehouse:	
I certify that the supply of services is eligible to be zero-rated for VAT purposes under section 18C(1) of the Value Added Tax Act 1996.	
Signature	
Date	
NOTE: You should be aware that there are severe penalties for making a false declaration. If there is any doubt about a supply being entitled to zero-rating you should consult the Advice Centre on 648130 before signing and giving the certificate. <i>A copy of the certificate should be filed with the supplier's invoice which should refer to section 18C(1) of the Value Added Tax Act 1996 to be eligible for zero-rating.</i>	

Form CEM 72 MAN - Certificate of Zero-Rating of Services (Other than the Supply of Warehousing) Performed in a Tax Warehouse



**Isle of Man Customs and Excise
Zero-Rating of Services (Other than the Supply of Warehousing) Performed in a Tax Warehouse**

Certificate required to secure zero-rating of services (other than the supply of warehousing) performed within a tax warehouse.

Information to be indicated:

I <i>(full name):</i>	
<i>(status in company):</i>	
of <i>(name and address of company):</i>	
declare that the goods shown below are subject to a warehousing regime at the place indicated below:	
Description of goods	
Quantity of goods	
Warehouse stock number	
Name and address of fiscal or other warehouse	
Authorisation number of the relevant warehousekeeper/warehouse	
and that the following services are to be performed on the goods in the warehouse:	
I certify that the supply of services is eligible to be zero-rated for VAT purposes under section 18C(1) of the Value Added Tax Act 1996.	
Signature	
Date	
<p>NOTE: You should be aware that there are severe penalties for making a false declaration. If there is any doubt about a supply being entitled to zero-rating you should consult the Advice Centre on 648130 before signing and giving the certificate. <i>A copy of the certificate should be filed with the supplier's invoice <u>which</u> should refer to section 18C(1) of the Value Added Tax Act 1996 to be eligible for zero-rating.</i></p>	

Amendments to this Notice

- 4 November 2016 Notice 999 MAN republished - split into 4 Parts. Part 1A covers forms specified for use in the Value Added Tax Regulations 1996, as amended, and which must be used for the specified purposes indicated with effect from 15 October 2012. Part 1B covers forms that should be used for Value Added Tax purposes. Part 2 covers forms specified or prescribed for certain non-VAT purposes Machine Games Duty - from 1 December 2012; Gambling Duty - from 1 January 2014; and Alcohol Wholesaler Registration Scheme - from 1 October 2015. Part 3 covers forms for other purposes - (a) Customs; (b) Online VAT /Agent registration; (c) Excise; and (d) Deferment/Guarantee, other.
- 26 February 2018 Amended version of VAT 1 MAN inserted.
- 12 Decemeber 2018 Revised pages containing privacy notice added to all relevant forms.

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Custom House
North Quay
Douglas
Isle of Man
IM99 1AG

Telephone: (01624) 648100

Email: customs@gov.im

Website: <http://www.gov.im/categories/tax,-vat-and-your-money/customs-and-excise/>

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Isle of Man
Government

Reiltys Ellan Vannin