



Isle of Man
Government

Reillys Ellan Vannin

VAT Registration of Yacht/Motor Vessel

Notes for the completion of this form

This form is designed to be filled in electronically.

Please complete this form electronically and send the completed form to Customs and Immigration by email to registration.customs@gov.im

1 Name of entity applying to be VAT registered

2 VAT Application submitted by

3 Name of vessel

4 Please state the first port and date of entry into the IOM/UK

Please provide copies of Customs stamped import documents.

5 Address of the vessel's home berth

(if this has been agreed, please supply a copy of any berthing agreement)

6 Charter vessels

Is it anticipated that the chartering of this vessel will be a seasonal activity?

Yes

No

If Yes; what dates and areas comprise the anticipated chartering season?

How will the vessel be used outside the chartering season?

7 Who is responsible for the administration of Charters?

(including taking bookings, issuing charter agreements, invoicing and receiving payment)

8 Who is the employer of the Captain and Crew?

9 Total weeks usage

(including any use by the ultimate owner)

Weeks

10 Non-third party use

Is it anticipated that there will be any use of the aircraft by the ultimate owner(s) or related parties.

Yes

No

If **yes**, please indicate the anticipated use by the ultimate owner(s) or related parties

In-season – number or weeks:

Out-season – number or weeks:

If **yes**, how will this use be accounted for? (e.g. bareboat lease, charter, Lennartz)

Is it envisaged that there will be any use of the vessel not covered by lease or charter agreements? If yes, please provide details

11 Funding of the vessel

Who is ultimately providing the funds used to purchase the vessel? (please tick which applies)

Ultimate Owner/Related Party

Third Party

Both

Please provide copies of any loan agreement(s) or mortgage deed, or novation agreements relating to the provision of funds used to purchase the vessel. Please provide a copy of any loan account detailing funds received and repayments made.

Additional documentation is required to support your VAT registration and these are listed on the following page overleaf.

Additional documentation required to support VAT 1 application:

In addition to the above, in order to support your application for VAT registration, please provide the following:

- a. Covering letter describing in detail the proposed venture (required)
- b. Detailed Business Plan (required)
- c. Bill of sale/purchase invoice
- d. Boatyard/Builders agreement (if vessel is under construction)
- e. Certificate of vessel registry (if completed vessel)
- f. Central Charter Agent Agreement
- g. For Charter Vessels (MCA Certificate or equivalent)
- h. For Chartered Vessels (copy of current insurance certificate showing specific authorisations)
- i. Intended or actual contractual arrangements with end users
- j. For leased yachts (lease agreement)

Declaration

You must complete this declaration

Electronic Signature Acknowledgment - By clicking the signature box below, you are signing the document electronically. You agree that your electronic signature has the same legal validity and effect as your handwritten signature on the document, and that it has the same meaning as your handwritten signature.

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

Full name	<input type="text"/>	
Signature	<input type="text"/>	Date <input type="text"/>
Status	<input type="text"/>	
	(eg. Proprietor, Partner, Director etc)	Other (please specify)

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.

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