

Value Added Tax

www.gov.im/customs

FOR OFFICIAL USE

Date of receipt

Ref No.

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."

Data Protection Act 2002

Customs and Excise collects information in order to administer the taxes for which it is responsible (such as VAT, customs duties, excise duties, APD), and for detecting and preventing crime. Where the law permits it may also get information about you from third parties, or give information to them - for example, in order to check its accuracy, prevent or detect crime, or protect public funds in other ways. These third parties may include the police and other Government departments and agencies.

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?

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

Yes

No

3 Contact details:

Please complete all details as appropriate.

Contact name:

Phone:

Mobile:

Fax:

email:

web site: http://

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.

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

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

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.

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

I would like to voluntarily register from

I would like to voluntarily register from

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)

My expectation arose on
(You will be registered from this date)

I would like to be registered from

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.

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

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

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

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

I would like to voluntarily register from

I would like to voluntarily register from

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)

My expectation arose on
 (You will be registered from this date)

I would like to be registered from

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