

Treasury
Customs and Excise Division

Notice 999 MAN

Forms Specified in Customs and
Excise Legislation

Part 3



October 2012
(updated to 12 December 2018)



Isle of Man
Government

Reilrys Ellan Vannin

PART 3

Forms for Other Purposes

(a) Customs

Form No/Ref	Use
SIVA 1 MAN and SIVA 2 MAN	Application for Simplified Import VAT Accounting (SIVA) and Deferment Schedule - SIVA Reduced Security
C1331 MAN	Pleasure craft on non-EU voyages - leaving or arriving in the Isle of Man
C1454 MAN	Application for approved exporter's status
C9011 MAN	Declaration of cash (for amounts of 10,000 euros or more) by persons entering or leaving the Island
NOVA 1 MAN	Notification of Vehicle Arrival

**Form - Application for Simplified Import VAT Accounting (SIVA) and
Deferment Schedule - SIVA Reduced Security**



**Application for
Simplified Import VAT Accounting (SIVA) and
Deferment Schedule – SIVA Reduced Security**

This is a 2-part form comprising—

- SIVA 1 MAN - Application for Simplified Import VAT Accounting (SIVA)
- SIVA 2 MAN - Deferment Schedule – SIVA Reduced Security

(See Notes overleaf and on back page before completion)

When you have filled in and signed this form, please send it
(together with any new guarantee documentation if necessary) to:—

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

For Official Use only
Date of receipt

Notes

These notes correspond to the numbered sections on the front of this form:

1. Please complete your full company name and registered office address.
2. Please insert your premises address (if different).
3. Customs may wish to contact you in respect of your application. Please provide your contact details.
4. If you are the holder of a live deferment account, please insert your DAN. To avoid unnecessary processing, non-deferment holders should apply for SIVA prior to setting up any deferment facilities.
5. Please insert your nine digit VAT number.
6. In signing this document, you are certifying that the information on the application is correct and that if approved, you will have sufficient funds available to meet any liabilities you incur under the deferment system. Only sign and return the form if this is true.
7. Delays may occur if the accounts mentioned in SIVA 1 MAN are not sent with this application.

IMPORTANT

Approval for SIVA is dependent upon the applicant's continued compliance with the Duty Deferment Criteria. Please ensure you are familiar with these prior to applying to operate SIVA.

Please note: SIVA will only relieve the requirement to guarantee the deferred payment of import VAT. It is not an authority to relieve the actual payment of import VAT.

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/>



Part 1 Application for Simplified Import VAT Accounting (SIVA)

Please complete this form in 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 have any queries regarding this form, please contact the Advice Centre on 648140.

1. Please complete your company name and address

Name
Address
Postcode

Do you want your approval sent to this address? *(please tick)* No Yes

2. Please insert your premises address (if different)

Name
Address
Postcode

Do you want your approval sent to this address? *(please tick)* No Yes

3. Please provide your contact details

Name
Address
Postcode
Telephone
Fax
Email

Do you want your approval sent to this address? *(please tick)* No Yes

4. Please give your Deferment Approval Number (if applicable)

--

5. Please give your VAT Registration Number

6. If you do not currently hold a deferment guarantee, you must supply at least the last 2 sets of completed annual accounts for your business with this application to enable us to determine the financial liquidity of your business.

Declaration

I certify that the information on this application is correct and wish to be approved for reduced security for deferment of VAT.

Signature

Full name of signatory

Status of signatory

Date

This application must be signed by—

the proprietor, or

in the case of a partnership by a partner, or

in the case of a limited or other incorporated body by a director, the company secretary or duty authorised person, or

in the case of an LLC by the registered agent.

Part 2

Deferment Schedule – SIVA Reduced Security

1. Please give your name and address

Name
Address
Postcode

2. Please give your Deferment Approval Number (DAN)

--

3. Please give your VAT Registration Number

--

4. Schedule of deferred charges

A Deferred Charge	B Required % Level of Security	C Estimated Maximum Monthly Charges (see note 1)	D Security Required (CxB =D) (see note 2)
Import VAT	0%	£ .00	£ NIL
Customs Duties and Levies	100%	£ .00 If not applicable, please enter 'NIL'	£ .00 If not applicable, please enter 'NIL'
Excise Duties	100%	£ .00 If not applicable, please enter 'NIL'	£ .00 If not applicable, please enter 'NIL'
	TOTAL	£ .00	£ .00 If not applicable, please enter 'NIL'
		= DEFERMENT ACCOUNT LIMIT (DAL)	= DEFERMENT GUARANTEE LEVEL (DGL)

5. Current Deferment Guarantee Details. Please advise your current deferment guarantee level. If you are a new deferment trader, please enter 'nil' in space opposite and go to Box 6.

--

(see note 3)

If the Deferment Account Limit (DAL) in Column C of the schedule is in excess of your current guarantee level please provide a brief explanation in the space opposite.

Reason for DAL exceeding current guarantee level

Importers only: please provide a copy of your highest value C79 Import VAT Certificate during the last 12 months.

C79 VAT Certificate attached

Yes / No

If you act as an agent for importers, please advise in the space opposite

Agent for importers

Yes / No

6. New Deferment Trader Details

Importers only: please provide a copy of your highest value C79 Import VAT Certificate during the last 12 months.

C79 VAT Certificate attached

Yes / No

If you act as an agent for importers, please advise in the space opposite

Agent for importers

Yes / No

This form must be signed below by the proprietor, or in the case of a partnership by a partner, or in the case of a limited or other incorporated body by a director or the company secretary.

I certify that, to the best of my knowledge, the information given on this form is correct. I have read, understand and will comply, at all times, with the approval criteria for operating duty deferment and SIVA reduced security.

Signature

Full name of signatory

Status of signatory

Company Secretary / Director / Partner / Sole Proprietor
(Please delete as appropriate)

Date

Contact telephone

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

1. The figures provided in Column C of the schedule will be used to establish and set a Deferment Account Limit (DAL) on your duty deferment account. Please provide a realistic figure (preferably rounded amounts) that you feel will be sufficient to cover each and every sum you defer as a maximum in any calendar month, (please refer to your C79 VAT certificates and deferment statements). Your DAL will be monitored and you will be expected to defer transactions within it as part of the approval criteria for operating SIVA and duty deferment. You can apply to have your DAL revised at any time.
2. The total of Column D represents the value of the deferment guarantee you need to provide to the Collector of Customs and Excise based on your maximum usage figures. Where the overall guarantee requirement is "nil" because you are solely deferring import VAT, this schedule must still be completed and returned to confirm your understanding and acceptance of the approval criteria for operating duty deferment and SIVA and to set your Deferment Account Limit (DAL).

Where there is insufficient evidence to support the DAL requested, a proportion of security for Import VAT may, exceptionally, still be required on a temporary basis.

3. If the Deferment Account Limit you require exceeds your current guarantee level, you may not be in a position to reduce the level of your deferment guarantee at all. Where this is the case you must provide a suitable explanation including a copy of your highest C79 VAT certificate during the past 12 months. We will check previous deferment transaction history to ensure that any new guarantee provided is adequate to meet future liabilities and the Deferment Account Limit is set at a level that is acceptable to us.

Return of Form

Please return this form (together with any new guarantee documentation if necessary) to:

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

Form C1331 MAN - Pleasure Craft on non-EU voyages -
leaving or arriving in the Isle of Man



Leaving the Isle of Man
Pleasure craft on non-EU voyages
Part 1

Notes for the completion of this Form

- Before your departure you must complete sections i and ii and show any duty-free stores on the reverse of the form.
- You should sign and date the Declaration and send Part 1 to the address shown below. Ensure that you allow sufficient time before your departure for Customs and Excise to receive it.
- If you are stopping at another location in the EU before proceeding to your final destination, you do not need to complete Part 1 of this form.

Please complete this form in capital letters and send the completed form to Isle of Man Customs and Excise, PO Box 6, Custom House, North Quay, Douglas, Isle of Man, IM99 1AG.

i General

Name and address of owner

Name
Postcode

Name and address of person responsible
(if not owner)

Name
Postcode

Name of vessel

--

Type of vessel

--

Port of registry

--

Registered number

--

For boats only: IMO (International Maritime Organisation) number

--

For boats only: MMSI (Maritime Mobile Service Identity) number

--

Hull identification number

Nationality of yacht

Colour of hull

Length (in metres)

Tonnage

Call sign

Normal moorings

When and where built

Is the vessel on charter/hire?

No

Yes

If 'Yes', give details

Are there any prohibited or restricted goods or duty-free stores on board?

No

Yes

If 'Yes', give details

Persons on board

Surname and first name	Passport number	Date of birth	Nationality	Signature

ii Departure

Date/place of departure

Destination

Date/place of expected return to the EU (which includes the Isle of Man)

Is the vessel being exported as a VAT-free sailaway?

No

Yes

Place of departure from the IOM?

THE SAME CASH DECLARATION REQUIREMENTS APPLY WHEN YOU BRING 10,000 EUROS OR MORE INTO THE ISLE OF MAN, OR TAKE 10,000 EUROS OR MORE FROM THE ISLAND – INCLUDING WHEN THE CASH IS MOVING FROM OR TO THE UK, IRELAND OR OTHER EU MEMBER STATE.

More information can be found in our Notice 9011 MAN entitled *Carrying cash in and out of the Isle of Man* available at ports or from our website.

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/>



Arriving in the Isle of Man Pleasure craft on non-EU voyages Part 2

Notes for the completion of this Form

- On arrival, ensure that sections i and iii have been completed. Complete the form in capital letters.
- Follow the reporting procedure on the back of this form.
- If you are visiting the Isle of Man, keep Part 1 on board until you leave.
- If you are returning to the Isle of Man without having reached a non-EU port, write 'Voyage Abandoned' across this page and send it to Isle of Man Customs and Excise, PO Box 6, Custom House, North Quay, Douglas, Isle of Man, IM99 1AG.

i General

Name and address of owner

Name
Postcode

Name and address of person responsible
(if not owner)

Name
Postcode

Name of vessel

--

Type of vessel

--

Port of registry

--

Registered number

--

For boats only: IMO (International Maritime Organisation) number

--

For boats only: MMSI (Maritime Mobile Service Identity) number

--

Hull identification number

Nationality of yacht

Colour of hull

Length (in metres)

Tonnage

Call sign

Normal moorings

When and where built

Is the vessel on charter/hire?

No

Yes

If 'Yes', give details

Are there any prohibited or restricted goods or duty-free stores on board?

No

Yes

If 'Yes', give details

Persons on board

Surname and first name	Passport number	Date of birth	Nationality	Signature

ii Departure

Date/place of departure

Destination

Date/place of expected return to the EU (which includes the Isle of Man)

Is the vessel being exported as a VAT-free sailaway?

No

Yes

Place of departure from the IOM?

iii Arrival

Arrival date and place

What ports have you visited?

Is this the first time you have brought the boat to the EU (which includes the Isle of Man)?

No

Yes

Has VAT been paid?

No

Yes

Has the vessel been repaired or modified during the voyage?

No

Yes

Declaration

Warning: There are heavy penalties for making false declarations.

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

Signature of person responsible

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

Reporting procedure

- Fly the Q flag on entering UK and IOM territorial waters.
- Complete sections i and iii of Part 2 of this form.
- Phone the National Yachtline on 0300 123 2012 or IOM Customs and Excise on 648110 when you arrive. They will tell you what to do.

Tell the National Yachtline or IOM Customs and Excise if:

- VAT has not been paid on the vessel
- you have any goods in excess of the travellers' allowance listed or you have on board goods which are to be treated as duty-free stores
- you have cash equivalent of 10,000 euros or more to declare
- you have any prohibited or restricted goods, a list of the most common of these is shown below
- there is any notifiable illness on board
- there are any people on board who need immigration clearance, or
- any repairs or modifications, other than running repairs, which have been carried out since the vessel last left the EU.

Do not take down the Q flag until Customs clearance has been given.

Allowances

Alcohol

1 litre of spirits or strong liquors (over 22% abv), **or**
2 litres of fortified wine (such as port or sherry), sparkling wine or any other alcoholic beverage of less than 22% abv.
You may combine these allowances, provided that you do not exceed your total alcohol allowance.

In addition you may also bring back:
16 litres of beer **and** 4 litres of still wine.

Tobacco

200 cigarettes, **or** 100 cigarillos, **or** 50 cigars, **or** 250g of tobacco.
You may combine these allowances, provided that you do not exceed your total tobacco allowance.

Note: You cannot combine your alcohol and tobacco allowances and if you are under 17 you cannot have the alcohol and tobacco allowances.

Other goods (including gifts and souvenirs)

The other goods allowance (for example, perfume and electrical goods) for passengers travelling by private plane or boat for pleasure purposes is £270.00

There is no allowance against single items valued above £270.00, duty and/or tax will be due on the whole value.

Passengers cannot aggregate the 'other goods' allowance to bring in items valued above £270.00.

Prohibited and restricted goods

The importation of certain goods into the Isle of Man is prohibited or restricted, and examples are given below.

If you have any goods in your personal possession or in the stores of the ship which may be subject to prohibition or restriction you must declare them on this form.

Flick knives, gravity knives and certain other offensive weapons (including butterfly knives, disguised knives, stealth knives, knuckledusters, batons, telescopic truncheons, swords with a curved blade of 50 cms or over in length and some martial arts equipment).

Animal products, (including meat and meat products, milk and other dairy products, fish, bivalves, honey and eggs). Full details can be found at <https://www.gov.uk/guidance/personal-food-plant-and-animal-product-imports>

Plants, some plants and plant produce, including trees and shrubs, seeds, potatoes and certain fruit and vegetables.

Pets, cats, dogs and most other mammals must not be landed unless a British import licence (rabies) has been issued. Full details on pet passports and quarantine can be found at www.gov.uk/take-pet-abroad

Animals and birds, whether alive or dead (for example, stuffed/endangered/protected species and articles derived from endangered/protected species), cat and dog fur, harp and hooded seal pup skins and articles made from them. Full details can be found at www.gov.uk/animal-products-import-and-export

Controlled drugs such as heroin, morphine, opium, cocaine, cannabis, amphetamines (including Benzedrine) and lysergide (LSD).

Firearms (including gas pistols, gas canisters, self defence sprays whether for self defence or not, electric shock batons, stun guns and similar weapons), ammunition, explosives (including fireworks).

Obscene books, magazines, films, video tapes, DVDs, computer disks, etc. and indecent material featuring children.

Radio transmitters (walkie-talkies, citizen band radios etc) not approved in the UK.

Counterfeit and pirated goods and counterfeit currency.

Rough diamonds without a valid Kimberley Process Certificate.

List restricted, prohibited or excess goods in this box. Also those goods which are to be treated as duty-free stores.



Application for Approved Exporter's Status

Use this form if you are:

An exporter wishing to use Simplified Procedures when exporting preference qualifying goods to preference-giving countries.

Please use additional sheets of paper if you need more space to fully answer any of the questions and attach with this form.

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. Please read the relevant Public Notices before completing this form. These are 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.

1) Please provide exporter's details

Full name of Exporter

Contact name

Phone number

Email address

Economic Operator Registration and Identification (EORI) number

Address

Postcode

2) If single community authorisation is required please provide details of any associated companies within the Isle of Man/United Kingdom or European Community. This includes parent companies, other companies within a group and sister companies

Name of associated company

Address

Postcode

Contact name

Phone number

Email address

EORI number

Name of associated company

Address

 Postcode

Contact name

Phone number

Email address

EORI number

3) Please provide a detailed description of the goods to be exported under preference for example, *single phase AC motor* and enter the 10-digit commodity code. Further details can be found in Notice 812 *European Community preferences: Trade with Turkey*, Notice 828 *Tariff preferences: Rules of origin for various countries*, Notice 830 *Tariff preference: New GSP rules of origin* and Notice 832 *Tariff preferences: Rules of origin for Mexico*.

For the full 10-digit commodity code, please contact the HMRC Tariff Classification Service enquiry line on 01702 366077.

Goods	Full commodity code

- 4) Please provide an estimate of the quantities and value of consignments to be exported each year. You need to provide a realistic estimate based on your current contracts and proposed plans for expansion (if any).

Estimated number of consignments per annum

Estimated value or range in value for the consignments *for example* £10,000 - £100,000

- 5) Are you the manufacturer of the goods?

No Yes If Yes, please go to question 7

- 6) If you are not the manufacturer, please provide details of the current supplies below. Supplier's declarations will be required (see Notice 827, section 8)

Name of supplier	Supplier's products you export	Do the suppliers manufacture the goods?	
		Yes	No
		Yes	No
		Yes	No
		Yes	No
		Yes	No
		Yes	No

- 7) Where required, do you hold evidence of origin for any components you buy in or import? (See Notice 827, section 7). Proofs of origin held should be included with the application.

No Yes

- 8) Describe how the goods to be exported meet the conditions of preferential origin

(see Notice 812 *European Community preferences: Trade with Turkey*, Notice 828 *Tariff preferences: Rules of origin for various countries*, Notice 830 *Tariff preference: New GSP rules of origin*, Notice 832 *Tariff preferences: Rules of origin for Mexico* and *A guide to the EU's (European Union) new reciprocal trade agreement with South Korea*).

The Rules of Preferential Origin can be referred to in one of the aforementioned Notice(s) depending on which preference-giving countries you are exporting to.

If you manufacture the goods, you must explain which rule(s) you are using (from Notice(s) 812, 828, 830, 832). Give specifics about how you meet the applicable rules(s), and give evidence such as costings/worksheets/details of the manufacturing process.

If you just buy in goods from another EU supplier/manufacturer, you need to state this and provide the suppliers declarations.

9) Please state all the countries you intend to export to using the approved exporter scheme

10) Is it likely that you will export to other preference countries in the future that are not listed above?

Yes No

11) Do you wish to use: (both boxes can be ticked)

- Invoice Declarations
 Pre-authenticated A.TR certificates for Turkey (see Notice 812, section 6)

12) Please give brief details of any previous or current authorisation in existence, for example, Inward Processing Relief (IPR), Outward Processing Relief (OPR)

Declaration

Please complete and sign this declaration

Full name of signatory

Signature

Status of signatory
e.g. director, company secretary, finance director

Date

In case of doubt or difficulty, please contact the Advice Centre on +44 1624 648114, to which the completed Application should be submitted

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

Application

Checking Officer's name in full	
Local office	
Office date stamp	
Phone number	
Date of receipt	

Authorisation

Date of approval	
Authorisation number Authorisation applies as detailed on this form and in your authorisation letter	

Form C9011 MAN - Declaration of Cash (for amounts of 10,000 euros or more)
by persons entering or leaving the Island



**Declaration or Disclosure of Cash amounts
exceeding 10,000 Euros (or its equivalent in other
currencies) entering or leaving the Isle of Man**

You must read the notes on the reverse before completing this form. Complete all boxes using black ink and capital letters.

Part A – Transport details

1. Is the cash –

- Entering the Island Leaving the Island
Being sent/received by post Being sent/received by other means

2. Are you travelling –
(see note A2)

- By air? By sea?
Scheduled Airline/Ferry Service? Other? Not Applicable

3. Date cash entered/left the Island

4. Port, airport or place **FROM WHICH** cash is being sent or exported (see note A4)

5. Port, airport or place **TO WHICH** cash is being sent or imported (see note A5)

6. Via (see note A6)

a. Port or airport

b. Port or airport

Part B – Details of cash

	a. Type of cash (see note B)	b. Currency	c. Amount
1.			
2.			
3.			
4.			

Part C – Origin and intended use of cash

1. Do you own the cash?

Yes If 'Yes', go to box 3
No If 'No', go to box 2

2. Details of owner (see note C2)

3. Origins of cash, where and how obtained (see note C3)

4. Details of intended use of cash

5. Details of intended recipient of cash (see note C5)

Part D – Declaration and your personal details (see note D)

1. Surname

2. First name(s)

3. Date of birth

4. Place of birth (city and country)

5. Nationality

6. Full address (including house number)

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

7. Occupation

DECLARATION

I have read the notes and warning (note 6) on the reverse of this form and declare that all the details entered above are complete and correct to the best of my knowledge and belief.

Signature

Date

Please provide a contact telephone number

Sign a copy and send it to Customs and Excise (see note D). Keep a copy for your own use and in case it is requested by a customs officer.

For official use only

PID
Penalty
POCA

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 on completing this form

You do not need to complete this form if –

- you are entering or leaving the Isle of Man and are not carrying more than 10,000 euros (or equivalent in other currencies);
- the amount being sent or received by you by post or other means is not more than 10,000 euros (or equivalent in other currencies).

General information

1. You must complete this form if –
 - a. you are entering or leaving the Isle of Man and are carrying cash of a value of more than 10,000 euros or the equivalent in other currencies;
 - b. cash of a value of more than 10,000 euros or the equivalent in other currencies is being sent or received using the postal system to or from a place outside the Isle of Man; or
 - c. cash of a value of more than 10,000 euros or the equivalent in other currencies is sent or received by some other physical means (e.g. in freight or by means of a courier service such as Federal Express or DHL).

The requirement to make a declaration or disclosure about cash entering or leaving the Island, and/or to answer questions, provide further information if required to do so, and to submit to a search of person, baggage, vehicle etc are contained in Part VA (section 76A to 76I) of the Customs and Excise Management Act 1986.

2. The purpose of the controls is to help combat money laundering.
3. You will be required by the authorities in the relevant Member State of the European Union (EU) to make a declaration if you enter or leave the EU carrying 10,000 euros or more. For example, if you travel from the Isle of Man to the UK or Ireland, the customs authorities in either of those countries would require a declaration from you.
4. "Cash" means –
 - (a) notes and coins in any currency;
 - (b) postal orders;
 - (c) cheques of any kind, including travellers' cheques;
 - (d) bankers' drafts;
 - (e) bearer bonds and bearer shares;
 - (f) a monetary instrument prescribed by order made under section 76A(3);
 - (g) a forged or counterfeit version of any instrument or currency mentioned in sub-paragraph (a) to (f) of this definition using as its value the purported or face value;
 - (h) a stored value card, being a device with a monetary value stored on the device itself, not in an external account maintained by a financial institution; and
 - (i) a document, device, coin or token which has a monetary value which is stated or included on, or in, or is ascertainable by reference to the document, device, coin or token and which can be used as, or exchanged for, currency.
5. The declaration must be signed and dated.

6. You will be liable to penalties if you fail to comply with the obligation to declare or disclose cash, or if you provide incomplete or incorrect information.
7. A customs officer may seize cash, whether declared/disclosed or not, if they have reasonable grounds to suspect that it is associated with criminal activity.

Notes on completion of individual boxes

- A2 If you are travelling with the cash tick all boxes that apply (e.g. "By air" and "Scheduled Airline/Ferry Service").
- If the cash is being sent or received by post or other means tick the box for "not applicable".
- A4 Enter –
- (a) the name of the first port or airport on your journey and the country in which it is located; or
 - (b) if the cash is being sent or received by post or other means, the place and the country from which the cash is sent.
- A5 Enter –
- (a) the name of the final port or airport on your journey and the country in which it is located; or
 - (b) if the cash is being sent or received by post or other means, the place and the country of destination.
- A6 Only complete if you are travelling with the cash. Enter the intermediate port(s) or airport(s) and the country/countries in which they are located.
- B Enter the type(s) of cash carried or being sent (for example currency notes, currency coins, travellers' cheques). See also Note 4 in General Information above. If you are the recipient in the Isle of Man of cash being sent to you, and you do not know the type(s) of cash involved then state "Not Known" in column a.
- C2 Enter the name, nationality, date and place of birth, address and business of person or company. If there is more than one owner, enter details of the one who owns the greatest amount of the cash.
- C3 Enter what the cash represents (for example proceeds of sale of house or car, business takings, personal savings) and the country in which it was obtained.
- C5 Enter the name, nationality, date and place of birth, address and business of intended recipient. If there is more than one then enter details of the one most likely to receive the greatest amount of cash.
- D Send the completed declaration to Customs and Excise by:
- (a) placing in the box provided for the purpose at the Airport or Sea Terminal;
 - (b) posting a copy to Customs and Excise to arrive at Custom House, Douglas at least 24 hours before intended time of departure/arrival, or the expected time of despatch or receipt if the cash is being sent by post or other means;
 - (c) complete, scan and email to Customs and Excise at customs@gov.im; or
 - (d) if the form has been given or sent to you by a customs officer, returning it to an officer.

Postal address: Isle of Man Custom & Excise
Advice Centre
PO Box 6, Custom House
North Quay, Douglas
Isle of Man, IM99 1AG



Notification of Vehicle Arrival New or Used Vehicle

Paragraph 2(5A) to (5D) of Schedule 12 to the Value Added Tax Act 1996

Please read the Notes in the Leaflet NOVA 3 MAN and Notice 728 to help you complete the form.

This is available from the Advice Centre at Custom House or on the website at <http://www.gov.im/customs>

This form is for use by individuals and businesses required to submit a NOVA notification to Customs and Excise for customs clearance that will allow a vehicle to be registered and licensed by the Department of Infrastructure. This form should be used for a vehicle brought to the Island from a Member State, or a vehicle imported from outside the EU by a business.

The completed form allows Customs and Excise to assess whether or not any customs charges are due in respect of the vehicle and, if so, ensure that they are accounted for properly.

A separate form is required for each vehicle to be notified.

For other vehicles imported from outside the EU you will need to complete one of the following forms –

C.384: for a new or used vehicle imported by a private individual from a place outside the EU – <http://www.hmrc.gov.uk/forms/c384.pdf>

C.104A: for a vehicle imported from outside the EU for which you are claiming transfer of residence relief – <http://www.hmrc.gov.uk/forms/c104a.pdf>

C.179B: for a vehicle being re-imported into the EU – <http://www.hmrc.gov.uk/forms/c179b.pdf>

C&E 109: to apply for the release from any conditions previously placed on an imported vehicle – <http://www.hmrc.gov.uk/forms/ce109.pdf>

Part 1 – Person making the notification

Full name	
Address	
VAT registration number (if applicable)	
Telephone number	
Mobile number	
Email address	
Are you making the notification on your own behalf or on behalf of someone else?	Self – please go to Part 3 Someone else – please go to Part 2 <div style="text-align: right;"><i>(delete as appropriate)</i></div>

Part 2 – Purchaser/importer

Only complete this Part if making the notification on behalf of someone else.

Full name	
Address	
VAT registration number (if applicable)	
Telephone number	
Mobile number	
Email address	

Part 3 – Origin of the vehicle

Is the vehicle – <ul style="list-style-type: none"> • purchased "new"? <input type="checkbox"/> • a used vehicle? <input type="checkbox"/> 	<p>If purchased new in an EU state please also complete Part 5 below. A vehicle purchased or acquired in an EU country (except the UK) is a "new means of transport" if, when imported into the Isle of Man and UK, it is less than 6 months old or has travelled less than 6,000 km under its own propulsion since registered for use on the roads.</p> <p>Please see Notice 728 for further details of the definition of a "new means of transport".</p>
Country of export	
Date and place of import into United Kingdom/Isle of Man. Import entry number and date (if applicable)	

Part 4 – Vehicle details

Make	
Model	
Type	
Year of manufacture	
VIN (chassis or frame number)	
Engine number	
Left-hand drive?	Yes / No / Not applicable <i>(delete as appropriate)</i>
Mileage	

Engine size and type	
Seating	
Capacity (if goods or commercial vehicle)	
Foreign registration mark	
Date first registered for road use in another country (if applicable)	
Date made available to person importing the vehicle	
Date of arrival in United Kingdom/Isle of Man	
Do you have a purchase invoice for the vehicle?	Yes / No / Not applicable <i>(delete as appropriate)</i> If you have a purchase invoice please supply this.
Purchase date (if applicable)	
Supplier (if applicable) and VAT Registration Number	
Price paid (if applicable)	
Are you claiming any relief from your VAT liability for this vehicle?	Yes / No If "Yes" please supply evidence to support your claim.

Part 5 – Specific questions for VAT-registered businesses

Only complete this Part if the vehicle was purchased from an EU supplier by a business registered for VAT in the Isle of Man or United Kingdom.

Was the vehicle acquired from a business which was unable to reclaim the input VAT on the purchase?	Yes / No <i>(delete as appropriate)</i>
Was the vehicle sold to you by a VAT-registered dealer under the margin scheme?	Yes / No <i>(delete as appropriate)</i>
Is the purchaser bringing the vehicle to the Isle of Man/United Kingdom for the purposes of business?	Yes / No <i>(delete as appropriate)</i>

Part 6 – Leasing arrangements by VAT-registered businesses

Only complete this Part if the vehicle is leased from an EU supplier by a business registered for VAT in the Isle of Man or United Kingdom.

Is there an option to purchase at the end of the contract?	Yes / No <i>(delete as appropriate)</i>
How long is the lease contract for?	
At the end of the contract, will the vehicle be returned back to the EU state of supply?	Yes / No <i>(delete as appropriate)</i>

DECLARATION

I declare that the information I have provided in this notification is accurate and complete to the best of my knowledge. I understand that a false declaration may render me liable to a penalty.

Signature

Full name

Date

Status (e.g. company director, company secretary, partner, sole proprietor, LLC registered agent, etc)

If you have completed this form on behalf of a VAT-registered business you will need to ensure that an authorised signatory of the business also signs below to confirm to Customs and Excise that they have authorised you to act for them.

I/we have authorised that the named agent above has been authorised to complete the NOVA notification and declaration on my/our behalf, and the Treasury is authorised to exchange information with them in relation to this NOVA notification.

Signature

Full name

Date

Status (e.g. company director, company secretary, partner, sole proprietor, LLC registered agent, etc)

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

NOVA reference	NOVA/
Date	Date Stamp

PART 3

Forms for Other Purposes

(b) Registration for Online VAT purposes

Form No/Ref	Use
AG 1 MAN	To register an Agent for Online VAT Services
AG 2 MAN	To associate a client to an Agent for Online VAT Services



Application for Agent Status for Online Services Value Added Tax – Isle of Man Traders

This application is to record your intention with Isle of Man Customs and Excise to act on behalf of one or more VAT registered traders using the Isle of Man Government online services system. This will allow you to undertake such activities as rendering VAT or European Community Sales List (ECSL) returns, view previous return details etc. online for traders registered in the Isle of Man for VAT.

NOTE: This form is to register as an online agent only. Customs and Excise will need a separate approval form signed by every trader you intend to act on behalf of to use the services in an online agent capacity.

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.

Full name of person/business wishing to be registered as an online agent

Address of principle place of business
Give the agent address where all correspondence will be sent

Contact name and phone number

Contact

Phone

VAT Number (if VAT registered)

Keyword

This keyword will be recorded by IOM Customs and Excise. Confirmation of this keyword will be sent to you under separate cover, together with an agent number and an activation code. All three pieces of information will be needed by you when you first enrol online to use the services.

.../ Continued overleaf

Declaration

You must complete this declaration

I,

(full name in CAPITAL LETTERS)

declare that the information given in this application is correct and complete.

Signature

Date

Proprietor Partner Director Company Secretary

Other (please specify)

(Tick box which applies)

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/>



Application to allow an Agent to act on my behalf for Online Services Value Added Tax – Isle of Man Traders

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.

Name and address of trader
wishing to appoint an agent
to act on their behalf

Postcode

VAT number of trader appointing an agent to act on their behalf

--

I wish to appoint a person/business to access my VAT details and render VAT returns and/or European Community Sales Lists (ECSL) on my behalf using the Isle of Man Government online services. I understand that as my agent the actions of and declarations made by, this person in these respects shall be regarded as mine, and that any declarations made by the agent on my behalf shall be binding upon me.

The application supersedes any previous appointment of an agent permitted to access my VAT/ECSL details or render VAT/ECSL returns on my behalf using the Isle of Man Government online services.

The agent I wish to use has the following online services agency name and number (note, this is their agent's number NOT their VAT number)

Name

--

Number (obtain this number from your agent)

--

If you wish all VAT correspondence to be directed to the agent's address rather than your own, please tick
If you no longer wish to receive returns in paper format, please tick

Declaration: You must complete this declaration

Name
(full name in CAPITAL LETTERS)

Signature

Date

Proprietor Partner Director Company Secretary

Other (please specify)

(Tick box which applies)

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/>

PART 3

Forms for Other Purposes

(c) Excise

Form No/Ref	Use
APD 1 MAN	Air Passenger Duty registration form
EX 61 MAN	Application to register as an Excise Warehousekeeper
EX 61A MAN	Application to register as an Excise Warehousekeeper - continuation form
IDA 1	Application for authority to receive industrial denatured alcohol or trade specific alcohol
AC6	Application for Registration - Beer End Product Duty
HO 4 MAN	Registered dealers in controlled oil - application form for approval
HO 6 MAN	Registered dealers in controlled oil - partnership details

Form - Air Passenger Duty Registration Form



Registering for Air Passenger Duty

Before you complete this form, please make sure you have read **Notice 550 Air Passenger Duty** (available on the website of HM Revenue and Customs or phone 648140).

You must register for Air Passenger Duty no later than seven days after you carry a chargeable passenger on a chargeable aircraft. If you fail to register on time you may be asked to pay a financial penalty.

Please complete this form using black ink and capital letters and send it to Isle of Man Customs & Excise, PO Box 6, Custom House, North Quay, Douglas, Isle of Man, IM99 1AG.

Within 7 working days of receiving your completed form we will send you a certificate of registration. The certificate will include your details, your APD reference number and the effective date of your registration. Check that your details are correct. If there are any errors contact us at the above address. **Your APD reference number is important.** Please quote it in all correspondence with us. **Any changes?** If any of the information given on this form changes, report them to us at the above address.

Registration details. Answer questions 1 to 8 and sign the declaration. Use capital letters and write in black ink.

1. About your business

Name of business

Address of business

Postcode

Phone number

Fax number

Email address

**2. Your trading name
if different from above**

3. Are you registered for VAT in IOM/UK?

No

Yes

If 'Yes', give your VAT Registration Number

4. What is the legal status of the business? PLC
 Limited Company
 Partnership
 Other

If Other, please give details.

5. Do you have a business or other fixed establishment in the United Kingdom/Isle of Man? No Give details below
Yes Go to box 6

About your fiscal or administrative representative

Surname

First name(s)

Name or business or trading name

Address of business in the UK/IOM

 Postcode

Phone number

Fax number

Email address

6. Provide an estimate of the number of chargeable passengers that you will carry in each band from an IOM airport during the coming year:

Band A (0 – 2000 miles)

Band B (Over 2000 miles)

7. When did you first carry (or when do you expect to carry) chargeable passengers in a chargeable aircraft? Date

8. **How to pay your APD**

By Credit Transfer. If you have arranged with Customs and Excise to pay your APD by credit transfer you must always use these methods until the agreement is terminated by either party.

By cheque. All cheques must be crossed 'A/C Payee Only' and made payable to IOM Government. Please write your APD reference number on the revers of the cheque.

By CHAPS. To pay by CHAPS transfer you will need our bank account details. We will send you these details with your Certificate of Registration. Payments made this way are more expensive than other payment methods but may be of more benefit if you are making large payments.

Declaration

You can avoid a financial penalty by applying for registration at the correct time. You have the right to appeal if we impose such a penalty.

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

Name

Signature

Date

Status (For example Director,
Company Secretary, Sole
Proprietor, 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.uk/about-the-government/departments/the-treasury/privacy-notice/>



Excise Warehousing Application to register as an excise warehousekeeper

You must apply for registration using this form if you would like to be authorised as an excise warehousekeeper.

You must apply at least 30 days before the date on which you wish your authorisation to begin.

You must ensure the form is completed accurately and includes all the information requested or registration may be refused.

For further information refer to Notice 196 *Excise Goods: Authorisation of warehousekeepers, approval of premises and registration of owners*. For a copy, go to www.hmrc.gov.uk and enter Notice 196 in the search box.

Please complete this form using black ink and capital letters and send it to Isle of Man Customs & Excise, PO Box 6, Custom House, North Quay, Douglas, Isle of Man, IM99 1AG.

Business details

If you are a group registration, the representative member must complete this form

Are you registered for VAT? (please tick)

	Yes
	No

If "yes" please give your VAT registration number

--

Business name

- Sole proprietors: enter your full name – first name(s) followed by surname.
- Partnerships: enter your trading name. Or, if you do not have one, enter the full names of all the partners.
Partnerships must also complete form EX 62B MAN and enclose it with this form.
- If the business is a limited company for example, enter the company's full name.

Trading name (if different from above)

If you are VAT registered, enter the address you have registered as your VAT principal place of business

Address
Postcode
Phone No
Fax No
Email

What is the legal status of the business?
(please tick)

- Sole Proprietor
- Partnership
- Limited Company (inc. PLC)
- LLC
- Other

Please specify

If the business is a corporate body registered in the IOM (for example, a limited company), enter the following details from the Certificate of Incorporation

Certificate No
Date of Certificate

Warehouse details

Give us details of all excise warehouses you own, that is, all warehouses for which your application as authorised excise warehousekeeper is being made. Continue on form EX 61A MAN if necessary.

Warehouse name
Postcode
Phone
Fax
Email
Warehouse Approval No
Trading name (if different from above)

Warehouse name
Postcode
Phone
Fax
Email
Warehouse Approval No
Trading name (if different from above)

You can avoid a financial penalty by registering with us at the correct time. You have the right to appeal if we impose such a penalty.

Declaration

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

Full name of person making the application

Signature

Date

Capacity in which signed
*for example, sole proprietor
director*

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

Initials

Date keyed

Approved Refused

EDR (date)

Form EX61A MAN - Application to register as an Excise Warehousekeeper - continuation form



Excise Warehousing Application for registration: Continuation form

Owners of duty suspended goods held in excise warehouses

Provide details of all excise warehouses where you will be storing your goods, including their IOM Customs & Excise approval and authorisation numbers. You may need to contact the warehouse to obtain this information.

You must ensure the form is completed accurately and includes all the information requested or registration may be refused.

This form should be returned together with form EX 61 MAN. Please send it together with Form EX 61 MAN to Isle of Man Customs & Excise, PO Box 6, Custom House, North Quay, Douglas, Isle of Man, IM99 1AG.

Name or trading name

VAT registration number

--

Warehouse details

Warehouse name
Address
Postcode
Phone
Fax
Email
Warehouse Approval No
Authorised warehousekeeper reg no

Warehouse name
Address
Postcode
Phone
Fax
Email
Warehouse Approval No
Authorised warehousekeeper reg no

Warehouse name
Address
Postcode
Phone
Fax
Email
Warehouse Approval No
Authorised warehousekeeper reg no

Warehouse name
Address
Postcode
Phone
Fax
Email
Warehouse Approval No
Authorised warehousekeeper reg no

Form IDA 1 - Application for authority to receive industrial denatured alcohol or trade specific alcohol



Application for Authorisation to Receive and Use Industrial Denatured Alcohol or Trade Specific Denatured Alcohol

Use this form to apply for authorisation to receive and use Industrial Denatured Alcohol (IDA) or Trade Specific Denatured Alcohol (TSDA). You can also use this form to apply for multi-site authorisation to receive and use IDA or TSDA. Please read Public Notice 473 before completing this form. These are available online at <https://www.gov.im/categories/tax-vat-and-your-money/customs-and-excise/> or from the Advice Centre on 648114. If you need further help or have any other queries, please call the Advice Centre. 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.

Applicant's details

Which authorisation are you applying for?

- Receive and use Industrial Denatured Alcohol (IDA)
 Receive and use Trade Specific Denatured Alcohol (TSDA)
 Multi-site authorisation to receive and use IDA or TSDA

Name

Address the IDA / TSDA will be used

Postcode

Will you need the delivery or storage of IDA / TSDA to be at an alternative location?

- Yes
 No

Enter the TSDA formulation(s)

Details of how the IDA / TSDA will be used

Type of business or activity

Estimated annual requirement (in litres)

Do you have a VAT Registration Number?

- Yes
 No

Do you wish to use TDSA for a use not previously approved?

- Yes
 No

Explain why completely denatured alcohol (CDA) and industrial denatured alcohol (IDA) is unsuitable

Please give full details of any premises at which you will be using or storing the IDA / TSDA

Continue on a separate sheet if necessary

Name
Postcode
Tel No
Fax No
Email

Declaration

- I declare that the information I have given on this form is complete and correct. I have read and understood Notice 473: production, distribution and use of denatured alcohol.

Signature

Date

Full name

Legal status of the business?
(please tick)

- Sole Proprietor
- Partnership
- Limited Company (inc. PLC)

Certificate No	Date
----------------	------

- Non-profit making/unincorporated body
- Local Authority
- LLC

Certificate No	Date
----------------	------

- Other

Please specify

Telephone number

--

Do you have an email address?

- Yes
- No

--

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

Reg No

--

Approved/
Refused

--

Initials

--

Date keyed

--

EDR

--

Form AC6 - Application to Register - Beer End Product Duty



Beer End Product Duty Application for Registration

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. Please read the relevant Public Notices before completing this form. These are 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.

Product and Holder / Holder of Beer

Name of Applicant

Address of premises to be registered

Please attach a plan of the premises to be registered or confirm no alterations to plans held

Postcode

Telephone number

Status
(please tick)

- Sole Proprietor
 Partnership
 Limited Company

VAT Registration No (if any)

Previous Brewers Reference No (if any)

Adjacent premises (within 5 kilometres of production or packaging premises)

Please attach a plan of the premises to be registered or confirm no alterations to plans held

Postcode

Telephone No

Intended start date for production/ packaging

Name and address of duty payer
(if different)

Postcode

Telephone No

Bank account details

Sort code

Account No

Estimated volume of beer to be:

a) produced; and/or

Produced

b) packaged in the next 12 months

Packaged

Method of payment
(please tick)

Direct Debit
Credit Transfer
Cheque

Classes of beer which you wish to hold
and/or package in duty suspension
(see class list below)

Other brewing / packaging premises
owned (attach continuation sheet if
required)

Attach a plan of the premises to be
registered or confirm no alterations
to plans held

Postcode

Telephone No

Other associated brewery / packaging
premises

Name and address of proposed
guarantor (where applicable)

Postcode

Signature

Status of signatory

Date

The following are classes of beer which may be held in duty suspension:

- A. Bulk beer held on the same or adjacent premises at which it was produced.
- B. Packaged beer held on the same or adjacent premises at which it was produced or packaged.
- C. Bulk beer which was produced elsewhere.
- D. Packaged beer which was produced elsewhere.

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

The applicant has been registered as a HOLDER / HOLDER AND PRODUCER* of beer in classes

Officer's signature

Date Stamp

AC 6

Form HO 4 MAN - Registered Dealers in Controlled Oil - Application Form for Approval



Registered Dealers in Controlled Oil Application Form for Approval

Completing this form

The details you provide below form part of your application to be approved as a Registered Dealer in Controlled Oil and, if appropriate, a Registered Supplier of Fuel to Private Pleasure Craft.

Use capital letters and write clearly in black ink. Make sure that you complete all boxes. Failure to do so may result in delays in processing your application.

When you have completed and signed this, send it to Isle of Man Customs & Excise, PO Box 6, Custom House, North Quay, Douglas, Isle of Man, IM99 1AG. If you have any queries, please contact the Advice Centre on (01624) 648140.

1 Name and address of applicant

Name
Address
Postcode
Tel No
Email
Contact name

2 Trading name
(if different from above)

--

3 What is the legal status of the business?
(please tick)
If your business is a partnership, you must also complete and return form HO 6 MAN to give details of all the partners

<input type="checkbox"/>	Sole Proprietor		
<input type="checkbox"/>	Partnership		
<input type="checkbox"/>	Limited Company (inc. PLC)		
<table border="1"><tr><td>Certificate No</td><td>Date</td></tr></table>		Certificate No	Date
Certificate No	Date		
<input type="checkbox"/>	Non-profit making/unincorporated body		
<input type="checkbox"/>	Local Authority		
<input type="checkbox"/>	LLC		
<table border="1"><tr><td>Certificate No</td><td>Date</td></tr></table>		Certificate No	Date
Certificate No	Date		
<input type="checkbox"/>	Other		
<table border="1"><tr><td>Please specify</td></tr></table>		Please specify	
Please specify			

4 Are you registered for VAT?
(please tick)

No
 Yes

If "yes", please give VAT registration number

5 Are you supplying/intending to supply marked diesel for use in private pleasure craft?

No
 Yes

If 'Yes' do you wish to submit returns?

Annually Quarterly

Enter the month of the year end or end of the first quarter

6 Are you approved as a distributor and/or user of Tied Oil? (See notes on back of form) (please tick)

No
 Yes

If "yes", please give Approval number

7 Are you applying for approval as a Dry Broker? (See notes on back of form) (please tick)

No
 Yes

A Dry Broker is a distributor who does not take physical possession of the oil

8 Please give full details of all of your premises where you store or use controlled oil (including temporary premises). Please state the trading name you operate under at each premises.

(See notes on back of form)

Continue on a separate sheet if necessary.

Name
Address
Postcode
Tel No
Fax No
Email
Contact

Name
Address
Postcode
Tel No
Fax No
Email
Contact

Name
Address
Postcode
Tel No
Fax No
Email
Contact

9 Categories of oil – please state the category of oil to be used of supplied *(please tick)*

- Rebated gas oil
- Kerosene
- Avtur

10 Please indicate (by ticking the relevant box(es)) the method(s) by which you supply controlled oil. (See notes on back of form)

- In containers (exceeding 20 litres)
- Bulk
- Pump(s)

If by pump, how many pumps?

11 Do you import controlled oil? *(please tick)*

- No
- Yes

12 Do you export controlled oil? *(please tick)*

- No
- Yes

13 Do you supply controlled oil to Domestic Users only? *(please tick)*

- No
- Yes

14 Has any person owning, controlling, managing or otherwise involved in operating the business been convicted of an offence or had goods seized under the Customs and Excise Acts?

- No
- Yes

If "yes", please give details below

Declaration

I declare that the information given above and in any attached sheets is true and complete.

Signed Date

Name *(please print)*

Status of Signatory *(please tick appropriate box)*

- Sole Proprietor
- Director
- Registered Agent (LLC)
- Authorised Official (local authority, public company, unincorporated body)
- Partner
- Company Secretary

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

The following provides some guidance on completing questions 5, 6, 7 and 9.

Question 6

Tied oils are:

- any light oils; or
- heavy oils that fall into the excise definition of gas oil, fuel oil or kerosene,

which are delivered conditionally relieved of excise duty in order to be put to an eligible use. All uses are eligible for relief except use as:

- fuel for any engine, motor or other machinery (including use as extender or additive to motor fuel); or
- heating fuel.

You must indicate by ticking the Yes/No box whether you are approved as a distributor or user of tied oils. Please also provide your Tied Oils approval number that was advised to you on your Certificate of Approval.

Question 7

Please tick the appropriate box if you are applying for approval as a dry broker. A dry broker is a distributor who does not take physical possession of the oil. However, as a dry broker approved as a Registered Distributor in Controlled Oil, you will have to meet all the requirements of the scheme with regard to the submission of returns and the safe custody of oil in transit to your customer.

Question 8

Please list the name, address and contact details of all the premises where you store or use controlled oil. This includes details of temporary premises. Please state the trading name you operate under at each premises. If there is insufficient space available on the application form, please photocopy as necessary.

Question 9

Please indicate by ticking the relevant box which categories of oil you use or supply.

Controlled oils are those oils subject to a rebated rate of duty under sections 11 and 13 of the Hydrocarbon Oil Duties Act 1986, namely:

- marked rebated gas oil (red diesel) including ultra low sulphur gas oil, and
- marked rebated kerosene.



Registered Dealers in Controlled Oil Partnership Details

Completing this form

The details you provide below form part of your application to be approved as a Registered Dealer in Controlled Oil.

Use capital letters and write clearly in black ink. Make sure that every partner completes and signs one of the sections below. If there is not enough space to include all partners, photocopy this form or contact us, at the address shown below, for additional copies.

When you have completed and signed this form, send it together with form HO 4 MAN *Application for Approval* to Isle of Man Customs & Excise, PO Box 6, Custom House, North Quay, Douglas, Isle of Man, IM99 1AG.

Partnership Details

Trading name of partnership

1 Full name and home address, home phone number and signature of partner

Name
Address
Postcode
Home Tel No
Signature
Date

2 Full name and home address, home phone number and signature of partner

Name
Address
Postcode
Home Tel No
Signature
Date

3 Full name and home address, home phone number and signature of partner

Name
Address
Postcode
Home Tel No
Signature
Date

4 Full name and home address, home phone number and signature of partner

Name
Address
Postcode
Home Tel No
Signature
Date

5 Full name and home address, home phone number and signature of partner

Name
Address
Postcode
Home Tel No
Signature
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.im/about-the-government/departments/the-treasury/privacy-notice/>

PART 3

Forms for Other Purposes

(d) Deferment/Guarantee, Other

Form No/Ref	Use
C1200 MAN	Application for Approval of Deferment Arrangements
C1201 MAN	Guarantee for Payment of Sums Due to the Collector of Customs and Excise
CEM 80 MAN	Disclosure of Suspected Breach of Financial Sanctions in Contravention of EU Regulations



Application for Approval of Deferment Arrangements

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. Please read the relevant Public Notices before completing this form. These are 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.

Full trading name of applicant	<input type="text"/>
VAT Registration Number	<input type="text"/>
Address to which statements, correspondence etc are to be sent	<input type="text"/>
	<input type="text"/>
	Postcode
Telephone number	<input type="text"/>
Registered office if different from address given above	<input type="text"/>
	<input type="text"/>
	Postcode

To: The Collector, Isle of Man Customs & Excise Division, PO Box 6, Custom House, North Quay, Douglas, Isle of Man, IM99 1AG

I/We

(name of applicant)

wish to make arrangements to defer payment of duties, taxes, levies, charges and deposits in respect of the same (hereinafter referred to as "amounts") and enclose the required guarantee (form C1201 MAN)).

In consideration of your approving these arrangements, and accepting the guarantee given by the bank / insurance company as security for the payment of amounts deferred by me/us, I/we agree that I am/we are responsible for the due payment of such amounts on goods imported or delivered from warehouse, for which I/we have made or shall make entry and have received deferment as aforesaid. I/We also agree to comply with the conditions of deferment required by the Collector of Customs and Excise.

Signature

Full name

*Status of signatory

Date

*This application must be signed by the proprietor, or in the case of a partnership by a partner, or in the case of a limited or other incorporated company by a director or the secretary, or in the case of an LLC by the registered agent.

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

DAN

Form C1201 MAN - Guarantee for Payment of Sums Due to the
Collector of Customs and Excise



**Guarantee for Payment of Sums Due to
the Collector of Customs and Excise**

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. Please read the relevant Public Notices before completing this form. These are 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.

Deferment Approval Number (DAN) (to be completed by the applicant/Guarantor if a deferment approval number is held by the applicant)

Name of Guarantor:

Address of Guarantor:

Postcode

Tel: Fax:

Guarantor's reference

Guarantor's stamp

To: **The Collector, Isle of Man Customs & Excise Division, PO Box 6, Custom House, North Quay, Douglas, Isle of Man, IM99 1AG**

In consideration of the Collector of Customs & Excise ("the Collector") allowing payment of duties, taxes, levies, charges, amounts and deposits in respect of the same to be deferred to prescribed payment days by

(Name of applicant) of

(Address of applicant)

(Name of Guarantor)

("the Guarantor") agreed with the Collector as follows:

1. The Guarantor guarantees to pay to the Collector IMMEDIATELY ON DEMAND each and every sum for which deferment is allowed during the continuance of this guarantee.
2. Any time or other indulgence granted by the Collector to the applicant in connection with the payment of any amount or observance of any condition or failure to collect or demand payment of any deferred sum shall not in any way affect this guarantee.

3. The liability of the Guarantor shall be limited as follows:

- (i) In any one calendar month liability in respect of sums for which deferment is allowed in that month shall not exceed the amount of

(Amount in words) pounds

(Amount in figures) £

- (ii) The overall liability of the Guarantor shall not exceed twice the amount set out in sub-paragraph (i).

It is hereby stated that "calendar month" means one of the twelve unequal divisions of a calendar year.

4. If not less than seven days written notice of termination of this guarantee is given by the Guarantor to the Collector by delivering such notice to the Collector at the address provided above, then all further liability shall cease as from the date of expiry of this notice or such earlier date within the period of such notice as the Collector may allow except for any liability arising hereunder before that date.

5. This guarantee shall commence on

Day Month Year

(Delete paragraph 6 if not applicable)

6. **This section should only be completed if this guarantee is replacing earlier guarantee(s) and the total amount of the earlier guarantee(s) does not exceed the amount of this guarantee**

Such sums as are or were deferred during the continuance of the guarantee(s) scheduled below in the total amount of

£

("the earlier guarantee(s)") and which remain unpaid upon the commencement of this guarantee shall be treated as sums for which deferment is allowed immediately after the commencement of this guarantee. The provisions limiting the Guarantor's liability contained in paragraph 3 above shall not apply to such sums.

Schedule of earlier guarantees

	Dated	Given by (name of Guarantor)	In the amount of (£)
1			
2			
3			
4			
Total amount of earlier guarantee(s)			

7. **This section should only be completed if this guarantee is supplementing an existing guarantee.**

This guarantee supplements our guarantee dated

Day Month Year

It shall remain in force

- until further notice
- until the last day of

Month Year

unless seven days written notice of termination is given in accordance with paragraph 4 above.

**Delete as appropriate*

Dated this

Day Month Year

For

(Name of Guarantor)

Signature

Description of signatory

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

DAN

Checked
(initial & date)

**Form CEM 80 MAN - Disclosure of Suspected Breach of Financial Sanctions
in Contravention of EU Regulations**



**Isle of Man Customs and Excise
Disclosure of Suspected Breach of Financial Sanctions
in Contravention of EU Regulations**

Please supply Isle of Man Customs and Excise with as much information as possible regarding this suspected breach including the names of the parties' involved, relevant amounts, account names and numbers, and when this suspected breach was discovered.

Information provided as part of this disclosure shall be disclosed to third parties only in compliance with the Data Protection Act 2002.

For further information to help you comply with financial sanctions, please follow this link:
<https://www.gov.uk/government/publications/financial-sanctions-faqs>

Please send or email this form and any associated documents to the Sanctions Officer at Isle of Man Customs and Excise, PO Box 6, Custom House, North Quay, Douglas, Isle of Man, IM99 1AG; Fax No (01624 661725) or email customs@gov.im with "SUSPECTED BREACH" in the subject line.

Date submitted	
Date breach/suspected breach discovered	
Name, address and contact details of reporter	
Are you reporting a completed transaction or an attempted transaction?	
Which sanctions regime and, where known, which prohibition is suspected of being breached?	
Sender of funds i.e. name, address	
Remitting bank, location, and account name and number	
Receiver of funds i.e. name, address	
Receiver's bank, location, and account name and number	

Payment route i.e. details of other intermediaries – names, addresses, account details	
Method of payment i.e. bank transfer, cash, cheques, money orders etc.	
Amount of transfer/ attempted transfer	
Purpose of transfer, if known	
Other persons involved in the transfer, and their roles	
Which persons or entities involved in the events documented by this disclosure are aware that this disclosure is being made to Isle of Man Customs and Excise?	
Any other relevant information	

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.
- 12 December 2018 Revised pages containing privacy notice added to all relevant forms.

Published by:
Isle of Man Customs & Excise Division
PO Box 6
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/>

This document can be provided in large print or audio tape on request

© 2016. The contents are the property of the Treasury and should not be copied without its permission.



Isle of Man
Government

Reilrys Ellan Vannin