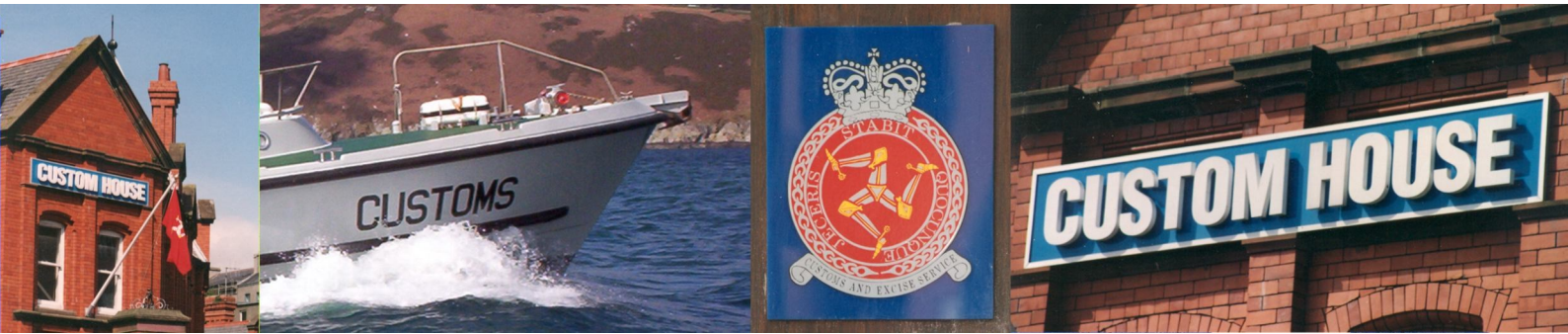


Treasury  
Customs and Excise Division

Notice 999 MAN

Forms Specified in Customs and  
Excise Legislation

Part 1B



October 2012  
(updated to 29 November 2019)



**Isle of Man**  
Government

*Reil'tys Ellan Vannin*

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## PART 1B

### THE FOLLOWING FORMS SHOULD BE USED FOR THE PURPOSES MENTIONED

<b>Form No/Ref</b>	<b>Use</b>
REG 3 MAN	Property Questionnaire
REG 4 MAN	Yachts - Requirements for VAT Registration
REG 5 MAN	Turnover Sheet 2018
REG 7 MAN	Aircraft - Requirements for Registration
VAT 7 MAN	Application to cancel your VAT registration
VAT 50 MAN	Application for VAT Group Treatment - Isle of Man Traders
VAT 51 MAN	Application for VAT Group Treatment - Isle of Man Traders - Company Details
VAT 56 MAN	Application to Change the Representative Member of a VAT Group
VAT 101A MAN	EC Sales List Continuation Sheet
VAT 101B MAN	EC Sales List Correction Sheet
VAT 126 MAN	Local Authorities - Claim for Refund of VAT
VAT 426 MAN	Insolvent Traders Claim for Input Tax after Deregistration
VAT 427 MAN	Claim for Input Tax Relief from VAT on Cancellation of Registration
VAT 600 AA MAN	Application to join Annual Accounting Scheme
VAT600 FRS MAN	Application to join the Flat Rate Scheme
VAT 600 AA/FRS MAN	Application to join Annual Accounting Scheme and Flat Rate Scheme
VAT 652 MAN	Notification of Errors in VAT Returns
VAT 833 MAN	Statement of VAT on Goods Sold in Satisfaction of a Debt
VAT 1614A MAN	Notification of an Option to Tax - Opting to Tax Land and Buildings
VAT 1614B MAN	Opting to Tax Land and Buildings - Ceasing to be a Relevant Associate

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<b>Form No/Ref</b>	<b>Use</b>
VAT 1614C MAN	Opting to Tax Land and Buildings - Revoking an Option to Tax within 6 months (the 'cooling off' period)
VAT 1614D MAN	Certificate to Disapply the Option to Tax: Buildings to be Converted into Dwellings etc
VAT 1614E MAN	Opting to Tax Land and Buildings - Notification of a Real Estate Election
VAT 1614F MAN	Opting to Tax Land and Buildings - New Buildings: Exclusion from an Option to Tax
VAT 1614G MAN	Certificate to Disapply the Option to Tax: Land sold to Housing Associations
VAT 1614H MAN	Opting to Tax Land and Buildings - Application for Permission to Opt
VAT 1614J MAN	Opting to Tax Land and Buildings - Revoking an Option to Tax after 20 years

## Form REG 3 MAN - Property Questionnaire



### Isle of Man Customs & Excise Property Acquisition/Development Questionnaire Isle of Man Traders

Send completed form with all supporting documents to:

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

#### Section 1 – Acquisition details

Name (taxable person applying to register)

Address of land/property to be  
acquired/developed

  
  
  
Postcode

I already own the land/property and purchased it on

(date)

OR

I intend to buy or lease the land/property on

(date)

If not you, who has the legal title to the land/property?

The land/property is

Commercial

Residential

Mixed

Other

If other please specify

What supplies do you intend to make  
with the commercial land/property?

Outright sale

Lease for  years

Develop

What supplies do you intend to make  
with residential/other land/property?

Outright sale

Lease for  years

Develop

Will the purchase/lease qualify as a transfer of a going concern?  
Please read VAT Notice 700/9

Yes

No

Is an option to tax applicable?  
Please read VAT Notice 742A

Yes

No

Have you made any exempt supplies of the land/property?

Yes

No

Please ensure copies of the actual or draft purchase agreements accompany this document.

**Section 2 – Development details**

Please give details of the development


What extent and from what authority has planning permission been obtained?  
If planning permission was/is required, please provide a copy of the application or approval document.

--

When will (or did) work commence?

--

When do you expect to complete operations on the development?

--

What is the anticipated expenditure on the development excluding acquisition costs?

--

What do you intend to do with the commercial land/property after development?

Outright sale  Lease for  years

What do you intend to do with the residential/ other land/property after development?

Outright sale  Lease for  years

**Declaration: You must complete this declaration**

I declare that all the information given in this application and on any accompanying documents is correct and complete.

Full name  
(in CAPITAL LETTERS)

--

Status  
(please specify)

--

Signature

--

Date

--

**Privacy Notice**

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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/>

Form REG 4 MAN - Yachts - Requirements for VAT Registration



Isle of Man Customs & Excise  
Yacht/Motor Vessel Questionnaire

Send completed form to:

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

General Questions relating to the operation of the vessel

- 1 Name of entity applying to be VAT registered
- 2 VAT Application submitted by:
- 3 Name of vessel:
- 4 For an EU acquisition; please state the Member State of destination (after leaving the Member State where the vessel was handed over/made available for the 1<sup>st</sup> time to 1. above)
- 5 For an importation; the port of first entry in the EU territory subsequent to the purchase of the vessel. (Please provide copies of Customs stamped import documents)
- 6 Address of the vessel's home berth (if this has been agreed, please supply a copy of any berthing agreement)
- 7 For charter vessels, is it anticipated that the chartering of this vessel will be a seasonal activity? If so:  
  
What dates and areas (Mediterranean, Caribbean etc) comprise the anticipated chartering season?  
  
How will the vessel be used outside the chartering season?

8 Who is responsible for the administration of Charters (including taking bookings, issuing charter agreements, invoicing and receiving payment)?

9 Who is the employer of the Captain and Crew?

10 Total weeks usage (including any use by the ultimate owner)

11 Non 3<sup>rd</sup> party use:

Is it anticipated that there will be any use of the aircraft by the ultimate owner(s) or related parties.  Yes  No

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

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

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

**Questions relating to the funding of the vessel**

15 Who is ultimately providing the funds used to purchase the vessel?

Ultimate Owner/Related Party

Third Party

Both

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

**Checklist**

In addition to the above, in order to support your application for VAT registration, please note that the following documents are required:

- Covering letter describing the proposed venture
- Detailed Business Plan
- Bill of Sale/ Purchase Invoice
- Boatyard/Builders agreement (if vessel is under construction)
- Certificate of vessel registry (if completed vessel)
- Central Charter Agent Agreement
- For Charter Vessels (MCA Certificate or equivalent)
- For Charter Vessels (copy of current insurance certificate showing specific authorisations)
- Intended or actual contractual arrangements with end users
- For leased yachts (lease agreement)

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Signed

Date

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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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## Form REG 5 MAN - Turnover Sheet 2018



### Isle of Man Customs & Excise Value Added Tax Turnover Sheet (Gross Taxable Supplies)

Complete and return with all supporting documents to:

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

#### 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 Notices 741 and 741A "Place of supply of services" refers.

Please complete the table below. Your taxable turnover needs to be presented in a **monthly** format. NB: This table only refers to supplies which have already taken place (historical information). If no supplies (including reverse charge) have taken place, there is no requirement to complete this form.

Month	2013 £	2014 £	2015 £	2016 £	2017 £	2018 £
January						
February						
March						
April						
May						
June						
July						
August						
September						
October						
November						
December						

.../continued overleaf

**Declaration: You must complete this declaration**

I declare that all the information given in this application and on any accompanying documents is correct and complete.

Full name (in CAPITAL LETTERS)	<input type="text"/>
Status (please specify)	<input type="text"/>
Signature	<input type="text"/>
Date	<input type="text"/>
Name of business	<input type="text"/>
Address:	<input type="text"/>
	<input type="text"/>
	<input type="text"/>
	Postcode

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Form REG 7 MAN - Aircraft - Requirements for VAT Registration



Isle of Man Customs & Excise  
VAT Registration of Aircraft Questionnaire

Send completed form to:

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

1 Name of entity applying to be VAT registered

2 Is this entity established in the EU for Customs Duty reliefs?  Yes  No

3 Make / Model of aircraft   
• Year of manufacture:   
• Aircraft Registry Number:   
• Country of registration:

4 Will the aircraft be a "qualifying" aircraft as defined in VAT Notice 744C and so be:

- Used by an airline as defined in VAT Notice 744C  Yes  No
- Used chiefly on international routes  Yes  No
- Operating for reward  Yes  No

5 Purchase

Imported  Go to 6

EU Acquisition  Go to 7

UK Purchased  Go to 8

Other (Please explain)

6 For an importation:

Where is the airport of first entry into the EU territory?

Are you importing under:

- Simplified End-Use?  Yes  No

- Full End-Use Procedures?

Yes  No

Authorisation Number:

- Customs Warehouse?

Yes  No

Authorisation Number:

**7 For an EU acquisition:**

Member State of supply?

UK/IOM Delivery Address

<hr/> <hr/> <hr/> <hr/> <hr/> Postcode
---

**8 UK Purchased**

Has the aircraft been bought in the UK?

Yes  No

**9 Business Use:**

Please fully describe how the aircraft is intended to be used for business purposes (e.g. Dry Leased, Wet Leased, Charter etc)

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

**10 Who will be operating the aircraft, i.e. supplying the aircrew and maintaining the aircraft?**

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

Are they an AOC Holder?

Yes  No

**11 Business income:**

Please provide details where appropriate, dependent on how the aircraft is to be operated. (If these fees differ markedly from the normal market rates, then please provide additional information to explain).

Total annual lease charges

£
---

Hourly Wet Lease/Charter rate

£
---

Any additional charges

£
---

Expected/Minimum flying hours

--

**12 Non 3<sup>rd</sup> party use:**

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

Yes  No

**13** If yes, what percentage of this usage will relate to the owner (or related party) private usage and to their business activities

Private  Business

**14** Are there any other scenarios affecting this registration? Please explain.


**Questions relating to the funding of the aircraft**

**15** Who is ultimately providing the funds used to purchase the aircraft?

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 aircraft. Please provide a copy of any loan account detailing funds received and repayments made.

**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:

- Covering letter describing in detail the proposed venture (required)
- Detailed Business Plan (required)
- Bill of sale/purchase invoice (where appropriate)
- Builders agreement if aircraft is under construction
- Certificate of aircraft registry (if certified)
- Dry Lease or Charter Agreement(s)
- Agreement(s) with Aircraft Operator (where appropriate)

Signed

Date

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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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## Form VAT 7 MAN - Application to cancel your VAT registration



### Value Added Tax Application to cancel your VAT registration

Before you complete this form please read VAT Notice 700/11, 'Cancelling your registration', which will help you to decide if you want or need to cancel your VAT registration.

Do not complete this form if you are transferring your business or changing your legal entity and it has been agreed that the new owner/legal entity is to retain the VAT Registration Number, see Notice 700/11, 'Cancelling your registration'.

To complete this form please complete all the questions using black ink and capital letters – if you do not complete the form correctly it may delay the cancellation of your registration.

Please note:

- if you fail to cancel your registration at the right time you may have to pay a penalty;
- if you choose to deregister voluntarily you will be deregistered from the date we received your form unless you request a later date, see Notice 700/11, 'Cancelling your registration';
- if you are required to be deregistered you will be deregistered from the date that you ceased to have an entitlement to VAT registration, see Notice 700/11, 'Cancelling your registration'.

1 What is your VAT Registration Number?

--

2 Please give your full name

If your business is a limited company give your company name  
If your business is a partnership please give your trading name


3 Please give your trading name  
(if different from the name given at Q2)


4 Please give the address of your principal place of business (that is the address from which you normally trade) or if your address follows your VAT Agent that is where correspondence is sent to please enter your VAT Agent's address

Is this an address change?  
(please tick 1 box only)

Yes  No

Postcode
Daytime Phone no
Mobile phone no
Fax no
Email

5 Please give your address for correspondence if it is different from the address given at question 4 (not applicable if you follow your VAT Agent's address)

Is this an address change?  
(please tick 1 box only)

Yes  No

Postcode
Daytime phone No
Mobile phone no
Fax no
Email

6 Why are you applying to cancel your registration?  
(Please tick one box only)

<input type="checkbox"/> A	My taxable turnover in the next 12 months will not exceed the current cancellation limit (see Notice 700/11) complete (i) to (v) below
(i)	Please give the value of taxable supplies you expect to make in the next 12 months <input type="text" value="£"/>
(ii)	Please give reason(s) for the reduction in your taxable turnover <input type="text"/> <input type="text"/> <input type="text"/>
(iii)	Please provide specific details of reductions in prices, reductions in opening hours, lost contracts etc and how this will affect your turnover. Continue on a separate sheet if necessary <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
(iv)	De-registration on reduced turnover grounds cannot be backdated and, if your application is accepted, your registration will be cancelled from the date Customs receive your application. If you want your registration to be cancelled from a future date, specify that date below.
(v)	I wish to cancel my registration with effect from <input type="text"/>
<b>Go to question 7</b>	

B I have ceased to trade – enter ceased to trade date below

C I am still trading but no longer making taxable supplies as my supplies are exempt or outside the scope – enter the date you stopped making taxable supplies

Describe the nature of your exempt/outside the scope supplies


**Go to question 7**

D My legal status is changing (complete (i) to (v) below)

E I have transferred/sold my business as a going concern (complete (i) to (v) below)

F I have transferred/sold my business as a going concern to a member of a VAT group (complete (i) to (v) below)

(i) Please enter the date the transfer or change of status took place

(ii) Describe the change of status, e.g. from a sole proprietor to a partnership


(iii) Please give the name and address of the new owner

Name

Address

Postcode

(iv) Please give the new owner's VAT registration number (if known)

(v) Were all stocks and assets transferred?

Yes Go to question 8

No Go to question 7



**G** I am transferring my VAT Registration to a UK/Overseas VAT Registration

Have you applied for transfer of VAT Registration with HMRC? Please give details when.

Please give your new VAT number and Registration date (if you know it)

Were all stocks and assets transferred?  Yes Go to question 8  
 No Go to question 7

**H** My taxable supplies are wholly/mainly zero rated and I request exemption from VAT registration (complete (i) to (iii) below)

(i) Please describe the nature of your supplies

(ii) If your application is accepted, your registration will be cancelled from the date Customs receive your application. If you want your registration to be cancelled from a future date, please specify that date below

(iii) I wish to cancel my registration with effect from

**Go to question 7**

**I** I am joining a VAT group - complete (i) and (ii) below (you must complete a VAT 50 /51 MAN form)

(i) Please give the date you joined/will join the VAT group

(ii) Please give the name and VAT number of the representative member

Name
VAT number

**Go to question 8**

**J** My VAT group is disbanding - please give the date the VAT group disbanded

**Go to question 7**

**K** Any other reason (continue on a separate sheet if necessary)


**Go to question 7**

- 7 Where applicable depending on VAT rate, please estimate the total gross values of any stock and tangible assets you have on hand to establish if VAT is due (Notice 700/11 will help you work this out) giving a brief description of such stock/tangible assets. If the business has no stock and/or assets, please clearly mark not applicable (N/A). Please provide supporting evidence for the valuations.

	Standard Rate	Reduced Rate	Zero Rate	Exempt/Outside Scope
Total gross value of stock due at				
Total gross value of assets due				
Total gross value of capital assets due at				
Description				

If you have established that any output tax is due has this already been accounted for on a previous VAT return?

Yes  Which period? \_\_\_\_\_ No

Tick to confirm information provided Yes  No

- 8 Do you use the Cash Accounting Scheme?  Yes  No

If yes what is the value of any invoices you have issued that are still unpaid?

Please note that the output tax on any unpaid invoices will require to be accounted for at deregistration. (Please refer to Notice 700/11 for the special circumstances which apply)

- 9 Please tick which business type applies to you?  
Not applicable if you do not trade in any of these business types – please go to question 12.

Property  Yacht  Aircraft / helicopter   
Go to Q.10 Go to Q.11 Go to Q.11

10 Property type

Domestic Property  Commercial opted   
Commercial non-opted  Residential   
Has it been disposed of? Yes  No

Please note that when you deregister and intend to retain any land/commercial property on which input tax was claimed at the time of purchase then you will need to account for VAT on the current market value of the land or property when your registration is cancelled.

If, however, no input tax was claimed on your land or commercial property at the time of purchase then VAT will only become due on any subsequent sale while the option to tax still applies.

[Further guidance can be obtained from the Advice Centre on 01624 648130].

If you do not know disposal date please state reason why, i.e. property in LPA Receivership

If yes, please give date of sale/completion date with details of property.

Please ensure that you have provided all the relevant documents that are requested below.

How was it disposed of? Choose from following list:-

(i) Sold with VAT charged

- Please provide a copy of the sales invoice
- Has the output tax been accounted for on the relevant VAT return? Yes  No
- Tick to confirm - Information provided with form

(ii) Sold at the zero-rate of VAT or exempt  
Please state which

- Please provide a copy of the sale invoice/completion statement
- Has the net sale value been accounted for on relevant VAT return? Yes  No
- Tick to confirm - Information provided with form

(iii) Transfer of a going concern

- Please provide a copy of the sale contract with completion date
- Please provide a copy of the purchaser's option to tax acknowledgement letter or their name and VAT number
- Tick to confirm - Information provided with form

11 Please state if yacht or aircraft

Number of yachts (including Ribs/tenders) or aircraft owned or leased only

Have they all been disposed of?

Yes  No

When disposed of? Please give separate dates if more than one sale.

How were they disposed of? Choose from following list:-

(i) Sold with VAT charged

- Please provide a copy of the sales invoice
- Has the output tax been accounted for on the relevant VAT return? Yes  No
- Tick to confirm - Information provided with form

(ii) Sold outside scope

- Please provide a copy of the sale invoice or other document, i.e. Memo of Sale, the Protocol of Delivery & Acceptance and the export documents
- Has the sterling equivalent of the net sale value been accounted for on the relevant VAT return? Yes  No
- Tick to confirm - Information provided with form

(iii) Sold zero-rated as an intra-community supply (buyer is VAT registered in another EC Member State)

- Please provide copy of the sale invoice and the Protocol of Delivery & Acceptance
- Have you rendered an EC Sales List? Yes  No   
(please see Notice 725 sections 16 & 17 from HMRC website [www.hmrc.gov.uk](http://www.hmrc.gov.uk) )
- Have you rendered a Supplementary Declaration Dispatch form to reflect change of economic ownership? Yes  No   
(please see Notice 60 Intrastat – section 16 from HMRC website [www.hmrc.gov.uk](http://www.hmrc.gov.uk) )
- Have you accounted for the zero-rated supply in boxes 6 and 8 of the relevant VAT return? Yes  No
- Tick to confirm - Information provided with form

12 Dissolution (please only complete if applicable)

Have you applied for dissolution? Yes  No

Do you intend to apply for dissolution? Yes  No

13 Do you or your VAT agent render your VAT returns online? Yes  No

If so do you or your VAT agent receive a paper version? Yes  No

14 If you think your FINAL VAT return may be a repayment and/or your bank account has been closed, please complete Appendix 1 (BACS 1 MAN) form.

Appendix 1 has been completed. Yes  N/A

**Please complete declaration overleaf**

## Declaration

I

(enter your full name in CAPITAL LETTERS)

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

Signature

Date

This section must be completed by:

Sole Proprietor  
Director or Company Secretary  
Partner  
Trustee  
Authorised Official

Please send the completed application to:

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

*Please note that it is an offence to make a false declaration.*

On receipt of this deregistration form if we are satisfied that your registration should be cancelled we will endeavour to process this as soon as possible.

We will send formal notice of deregistration which is the VAT 35 letter. It will also be necessary for us to issue a FINAL VAT return regardless of the fact that you may have ceased trading within a period in which you have rendered a VAT return.

The due date on all FINAL VAT returns is 8 weeks from the date of issue which includes those VAT periods where the VAT return has been issued but not yet rendered.

VAT relief may be claimed on post-deregistration expenses by completion of a VAT 426 / 427 MAN form (available for download from our website <https://www.gov.im/categories/tax-vat-and-your-money/customs-and-excise/> )

### Privacy Notice

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## Appendix 1 to VAT 7 MAN BACS Application Isle of Man Traders

### Trader Details

VAT Number (if you are registered for VAT)

Registered name

### Bank Details

Name and address of your bank   
  
  
Postcode

Bank Sort Code (6 figure no on top right hand corner of your cheque)

Bank account number

Name in which account is held

### Authorisation Details

Signature

Date of Application

Full name

Position  
(for example, Director, Co. Secretary)

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Form VAT 50 MAN - Application for VAT Group Treatment - Isle of Man Traders



Application for VAT Group Treatment
Isle of Man Traders

Before you fill in this form please read VAT Notice 700/2, VAT group treatment.

Please write in CAPITAL LETTERS. This form must be signed by one of the applicant companies or by the person who controls the group. Please send the completed form 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 648130.

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

1 What are you applying for? (tick as appropriate)

- To set up a new VAT group
To add to an existing group whose VAT registration number is
To remove from an existing group or to disband a group whose VAT registration number is

Input boxes for VAT registration numbers and effective date.

Please give the date you would like this application to take effect if you don't want it to take effect from the date on which it is received by Customs.

Note: Applications will not normally be allowed retrospectively (see Notice 700/2, VAT group treatment)

2 Full name of representative member

Input box for full name of representative member.

3 Is each of the proposed members of the group (including the representative member) a corporate body? Yes No

Is each of the proposed members of the group (including the representative member) established in the Isle of Man or UK? Yes No

If any of the proposed members of the group (including the representative member) are not established in the Isle of Man or UK, do they have a fixed establishment in the Isle of Man or UK? Yes No

4 If this application is to set up a new group, or add to an existing group, does the controller of the group, to be named below, control each of the proposed members, and existing members, in accordance with the requirements set out in VAT Notice 700/2, VAT group treatment? Yes No

If the answer is No, please state for which proposed members these conditions are not satisfied and explain how they are controlled. Give these details in an accompanying letter.



- 5 Please give full details of the individual, corporate body or partnership who controls the group (name, trading style and address). If it is a partnership give the names of **all** the partners.

Postcode

Telephone number

Fax number

Email

- 6 Once the VAT group has been set up (or the proposed changes to the membership of an existing group have been made) will it be partially exempt? (see VAT Notice 706, Partial Exemption)  Yes  No

(If Yes, please provide details in writing of the partial exemption method the group proposes to use to determine taxable input tax, and also provide reasons why you think this will determine a fair and reasonable deduction of input tax).

- 7 Does the representative member, or any proposed member of the group, have a partial exemption special method which has been either approved or directed by Customs and Excise? (Please provide details, in writing, if Yes).  Yes  No

- 8 Within the last 3 years, have any proposed members of the group purchased, acquired or imported capital assets which are, or will be, leased to, or otherwise used in the business of any of the other existing or prospective group members? (Please provide details, in writing, if Yes).  Yes  No

- 9 Does any company proposing to join or leave the group own any capital assets which will be subject to the capital goods scheme on the date on which this application is to take effect? (Please provide details, in writing, if Yes).  Yes  No

- 10 Will any proposed group members have made or received any pre-payment or down-payment in respect of any supply, part or all of which is to be delivered after it has joined the group? (Please provide details, in writing, if Yes).  Yes  No

- 11 If you are applying to remove a company from a group or to disband the group:

- a) Will any company proposing to leave the group be partly exempt if this change takes place? (If Yes, please provide details in writing of the partial exemption method that the company proposes to use to determine taxable input tax and reasons why you think this will give a fair and reasonable deduction of input tax).  Yes  No



- b) Will any company leaving the group have made or received any pre-payment or down-payment in respect of any supply, part or all of which will be delivered after it has left the group? (Please provide details, in writing, if Yes).  Yes  No
- c) Does any company leaving the group expect to incur input tax after having left the group which relates to any supply (including any disregarded intra-group supply) which it made whilst still a member of the group? (Please provide details, in writing, if Yes).  Yes  No

**Declaration: You must complete this declaration**

I declare that all the information given in this application and on any accompanying documents is correct and complete. I understand that all members of the group will be jointly and severally liable for the Value Added Tax due from the representative member.

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

Full Name

Signature

**Privacy Notice**

The Treasury collects information about you in order to administer taxation and carry out other functions for which it is responsible (e.g. National Insurance, customs and excise duties, property rates, social security benefits, state pensions and legal aid etc.), and for the detection and prevention of crime.

Whilst that information will primarily be provided by you, where the law allows we may also get information about you from other organisations, or give information about you to them. This may be to check the accuracy of the information provided, prevent or detect crime or protect public funds in other ways. These organisations may include other government departments, the police and other agencies.

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**Form VAT 51 MAN - Application for VAT Group Treatment - Isle of Man Traders -  
Company Details**



**Application for VAT Group Treatment  
Isle of Man Traders – Applicant Details**

Before you fill in this form please read VAT Notice 700/2, VAT group treatment.

Use a separate form for each applicant.

Your application on forms VAT 51 MAN must be accompanied by a single, global application on form VAT 50 MAN. The forms VAT 51 MAN must be signed by the person who signs the VAT 50 MAN form.

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

1 The applicant named on this form is to be:

- a)  included in a VAT group (please complete items 2 to 9) or  
b)  removed from a VAT group (please complete items 2 and 9)

VAT registration number  Subsidiary ref number

2 Full name of applicant

3 Company incorporation number   
(if applicable)

Date of incorporation  Country of incorporation   
(if applicable)

4 Trading name   
Enter the main trading name if it  
is different from the name above

5 Address of principal place of business   
Give the address of the place where  
the day to day affairs of the business  
are dealt with   
  
Postcode

6 Describe the nature of your   
business

7 Current VAT registration number (if applicable)

8 Turnover details

Please give total expected annual value of:

taxable turnover (including zero rate activities)

non-taxable turnover (i.e. exempt and non-business)

'taxable' supplies to fellow group members

'non-taxable' supplies to fellow group members

9 Declaration: You must complete this declaration

I declare that all the information given in this application and on any accompanying documents is correct and complete.

I understand that all members of the group will be jointly and severally liable for the Value Added Tax due from the representative member.

Full Name  
(in CAPITAL LETTERS)

Status  Date

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

Signature

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## Form VAT 56 MAN - Application to Change the Representative Member of a VAT Group



### Application to Change the Representative Member of a VAT Group

#### Notes

Before you fill in this form please read VAT Notice 700/2, VAT group treatment.

If the proposed new representative member is not already a member of the VAT group you must complete Forms VAT 50 MAN and VAT 51 MAN and send them with this application. Please send the completed form and supporting documents to Isle of Man Customs and Excise, PO Box 6, Custom House, North Quay, Douglas, Isle of Man, IM99 1AG.

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

I/We apply for the representative member of the VAT Group,

whose VAT registration number is

to be changed as follows:

Full name of current representative member

Full name of proposed representative member

Forms VAT 50/51 MAN attached?

Yes  No

Does the representative member hold any special status for VAT purposes (eg permitted insurer, educational institute, section 33 body, charity, etc)?

Yes  No

If the answer to this question is 'Yes', please provide full details in an accompanying letter.

**Declaration: You must complete this declaration. It must be signed *either* by the person who controls the group *or* by the director/secretary of both the current and proposed representative member.**

I/We understand that all members of the group are jointly and severally liable for the Value Added Tax due from the representative member.

Signature

Date

Full Name

\* person controlling the group/responsible officer of

Name of holding company

**OR**

Signature

Date

Full Name

\* director/secretary of current representative member

Signature

Date

Full Name

\* director/secretary of current representative member

Privacy Notice

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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 COMPLETION

These notes provide guidance on filling in this form. You will find more detailed information in VAT Information Sheet, VAT: Filling in your EC Sales List and in Notice 725, VAT: The Single Market and Notice 703 VAT: Exports and removals of goods from the United Kingdom.

If you have not been involved in any intra-EC transactions during the period specified overleaf, DO NOT return this form. If no transactions have taken place you will not be liable to a financial penalty.

**Do not write on or amend pre-printed details.** If you think any of the pre-printed information is wrong, or if you need any help, contact your local office.

### Where to send this form

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

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

### Country Code

Enter the customer's code from the following list:

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

### Customer's VAT Registration Number

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

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

### Common Errors

Before filling in this form, please take note of the list of common errors on page 5 of VAT Information Sheet VAT: Filling in your EC Sales List. This will help to ensure that we do not contact you unless absolutely necessary as every error you make has to be corrected. The Information Sheet is available from your local office.

### Declaration

You or someone on your behalf **must** sign the form to declare that the information provided constitutes a true and complete statement.

### Number of Pages Completed

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

### Total Value of Supplies

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

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

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

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

The value of goods includes related services.

### Indicator

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

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

Enter "3" if you are supplying services.

### Lines Completed (this page only)

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

### VAT101B Correction Sheet

If you need to correct the information supplied in a previous period, you should do so using a VAT101B obtainable from IOM Customs and Excise.

### Privacy Notice

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## Form VAT 101B MAN - EC Sales List Correction Sheet



### Value Added Tax EC Sales List (Correction Sheet)

Official use only

Goods for the period                      to  
Services for the period                      to

--	--

VAT Reg No: GB

Period Reference:

--	--

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

	Period	Country Code	Registration Number	Total Value of Supplies		Indicator
				£	p	
Old 1				. 0 0		
New				. 0 0		

	Period	Country Code	Registration Number	Total Value of Supplies		Indicator
				£	p	
Old 2				. 0 0		
New				. 0 0		

	Period	Country Code	Registration Number	Total Value of Supplies		Indicator
				£	p	
Old 3				. 0 0		
New				. 0 0		

	Period	Country Code	Registration Number	Total Value of Supplies		Indicator
				£	p	
Old 4				. 0 0		
New				. 0 0		

	Period	Country Code	Registration Number	Total Value of Supplies		Indicator
				£	p	
Old 5				. 0 0		
New				. 0 0		

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

I \_\_\_\_\_ declare that the information given above is true and complete.  
(Full name in BLOCK LETTERS)

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Contact Name: \_\_\_\_\_ Telephone No: \_\_\_\_\_



## NOTES ON COMPLETION

Please read these notes before filling in the details required overleaf.

If you need further help contact your local VAT office.

This form should only be used to correct data supplied in a previous declaration. Use only one block for each customer.

### Where to send this form

You must ensure that the completed form is returned to:

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

### Country Code

Enter the customer's code from the following list:

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

### Customer's VAT Registration Number

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

**Do not** include any spaces, dashes or commas.

**Do not** repeat your customer's country code.

### Total Value of Supplies

Total the value of goods and services supplied to your customer. If this has been previously incorrectly declared then show the correct value in the space provided. Write the amounts in whole pounds sterling.

The value of goods includes related services.

### To amend an existing declaration

Enter the original data on the upper line and leave the correct data on the lower line.

### To delete a previous declaration

Enter the original data on the upper line and leave the lower line blank.

### To insert a line omitted from a previous declaration

Leave the upper line blank and enter the data in the lower line.

### Period to be amended

Enter the period reference in which the original declaration was made in the space provided on the upper line. The format must be YYQ eg. 001 would indicate the first period (Jan -Mar) of 2000, 002 the second period etc.

Further forms are available from your local VAT office.

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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/>

**Remember to complete and sign the declaration**

Form VAT 126 MAN - Local Authorities - Claim for Refund of VAT



**Claim for Refund of Value Added Tax  
under Section 33 of the Value Added Tax Act 1996**  
(see Notice 749 – Local Authorities and similar bodies)

Before you fill in this form, we recommend that you read Notice 749 *Local Authorities and similar bodies*.  
Copies are available via our website [www.gov.im/treasury/customs](http://www.gov.im/treasury/customs) or from the Advice Centre on 648130.

Please remember, no claims less than £100.00 will be accepted for any period shorter than 12 months. This claim must be signed by a responsible officer of the body.

On completion this form should be sent to Isle of Man Customs & Excise, PO Box 6, Custom House, North Quay, Douglas, Isle of Man, IM99 1AG.

Reference Number (if any)  Our ref

Period of Claim

*(The period chosen (1 to 12 months) should end on the last day of a calendar month)*

Name of body entitled to refund

Address to which payment should be made   
  
  
Postcode

Amount claimed  £   
*(see note above)*  
*(Pounds in words, pence in figures)*

**Declaration by the signatory**

I, (name of signatory)

hereby make application for refund of the amount of Value Added Tax stated above which has been charged on the supply or importation of goods or services which were not for the purpose of any business carried on by the body.

The above named body is not registered for Value Added Tax and if called upon to do so, I will produce tax invoices to substantiate the accuracy of this claim.

Signed  Date   
*(responsible officer)*

**Privacy Notice**

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**For official use only**

Received date stamp	
Payment Authorised	
Full name <i>(use capital letters)</i>	
Signature	
Grade	
Date	

**Form VAT 426MAN - Insolvent Traders Claim for Input Tax after Deregistration**



**Insolvent traders claim for input tax  
after deregistration**

**Claim for:**

- input tax on goods and services supplied before cancellation of registration
- relief from Value Added Tax (VAT) on certain services supplied after cancellation of registration.

**Payment details**

Name of registered taxable person  
(use capital letters)

**Insolvency type (tick one box)**

Bankruptcy

Sequestration

Creditors/compulsory voluntary liquidation

Administrative receivership

Relevant date

Former VAT registration number

Effective date of cancellation of registration

**Provide full details of insolvency practitioner and firm making claim**

Name of insolvency practitioner

Firm

Address

  
  
  
Postcode

Insolvency practitioner licence number

Is this your final claim? No  Yes

Is trader partially exempt? No  Yes

Was this part of a VAT group? No  Yes



**Payment details**

Bank account number to which payment is to be made (8 digits)

Name in which account held

Sort code (6 digits)

**Declaration by the signatory**

Full name of signatory (use capital letters)

I declare that:

- the claim on pages 1 and 2 is for goods and services supplied to the claimant for the purpose of the registered business carried on before the effective date of deregistration
- no part of the VAT claimed on this form has been claimed previously
- the information given is true and complete
- I am entitled to the VAT claimed
- I understand that IOM Customs & Excise are treating me as the taxable person for the purpose of this claim under regulations 9 and 30 of the Value Added Tax Regulations 1996.

Signed

Date

Status (for example, trustee, liquidator, administrative receiver)

Phone number

Email

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## Notes

This form is designed for use by trustees, liquidators, administrative receivers of insolvent VAT registered traders under their control and administrators who have been appointed by a floating charge or a director of the company. Please provide a copy of the appointment letter if the claim relates to an administration appointed by a floating charge or a director of the company.

Form VAT 427 should be used by:

- Liquidators appointed in a members voluntary winding-up
- Court appointed administrators
- Supervisors in a voluntary arrangement (where the terms of the arrangement allow for direct payment to the supervisor).

All parts of the claim form must be completed in full. Incomplete or illegible claims will be rejected without further reference. Please provide supporting documents for your claims (e.g. purchase invoices).

Comprehensive instructions on the types of claims which can be made and procedural points can be seen in VAT Notice 700/56 which is available from the HMRC website.

### What you can and can't claim for on form VAT 426 MAN

You will find the basic rules about input tax in VAT Notice 700: the VAT guide and VAT Notice 700/11, Section 9.

You can claim input tax ....	You can't claim input tax ....
on services supplied after deregistration but relating to business carried on before deregistration.	relating to pre-insolvency tax periods.
on goods and services supplied and invoiced before deregistration which has not already been claimed on a VAT Return.	on charges made by, for example, solicitors, estate agents and stockbrokers relating to exempt supplies.
on the services of agents (for example, solicitors or estate agents).	on pro forma invoices which can't be claimed as input tax correctly – see VAT Notice 700: the VAT guide.
on realisation fees.	relating to a petitioning creditor's costs.
on bad debt relief (see VAT Notice 700/56, section 10).	

The following general rules also apply:

- you're entitled to claim only tax which relates to goods and services used in the making of taxable supplies (you should calculate exempt input tax in accordance with the guidance given in VAT Notice 706: partial exemption)
- you can claim relief from VAT on only those services which, though supplied after the registration was cancelled, relate to taxable activities
- there's no relief from VAT on goods supplied to you after the date of deregistration or on services which are not attributable to taxable supplies
- you must retain all invoices supporting your claim with the relevant books and records in case your claim is selected for verification
- you cannot claim input tax you were charged more than 4 years ago (ref: VAT Notice 700/11 – para 9.2)
- VAT you were charged more than 4 years ago.

### On completion

This form together with original invoices should be sent to the following address:

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

*Please note, incomplete or illegible claims will be rejected and returned without further reference.*

**For official use only**

Received date stamp	
Reference	
Amount checked for processing £	Payable Order to be issued for £
Checking officer's name in full	
Grade	
Signature	
Date	

**Cleared for repayment**

Countersigning Officer		Balance of claim constructively repaid as detailed below:	
Full name <i>(use capital letters)</i>		• against dividend	£
Grade		• against VAT 833	£
Signature		• against VAT period <i>(reference)</i>	
Date		• against VAT period <i>(amount)</i>	£
		• other <i>(specify)</i>	
		• other <i>(amount)</i>	£





## Claim for input tax relief from VAT on cancellation of registration

Fill in this form to claim one of the following (*tick as appropriate*):

- (a) input tax on goods and services supplied before cancellation of registration
- (b) relief from Value Added Tax (VAT) on certain services supplied after cancellation of registration, or
- (c) VAT on bad debts identified after cancellation of registration

### Taxable person who was registered

Name

Trading style

Full Trading Address   
  
  
Postcode

Former registration number

Date of cancellation of registration

### Name of person to whom payment should be made

Name

Address   
  
  
Postcode

Bank account number (*8 digits*)

Name in which bank account held

Sort code (*6 digits*)

Signature



**Declaration by the signatory**

Full name of signatory (*use capital letters*)

I declare that:

- the information given on pages 1 and 2 is a true account of goods and services which were supplied to/by the claimant for the purpose of the registered business carried on by him/her before the effective date of cancellation of registration
- 
- the number of original invoice(s) attached to the claim relating to the goods and services which were supplied is
- 
- no part of the VAT/bad debt relief claimed on this form has been deducted or otherwise claimed previously
  - the claimant is the person entitled to the VAT/bad debt relief claimed

Signed

Date

Status (*for example, sole proprietor, director*)

Phone number

Email

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**On completion**

This form together with original invoices should be sent to the following address:

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

Please note original invoices are not required for claims on behalf of companies in administration and members voluntary liquidation, but must be available if requested by IOM Customs and Excise.

For claims made under (a) and (b) VAT cannot be reclaimed more than four years after the date it was incurred, and for (c) four years and six months from the date when the relief became claimable. For more information about (a), (b) and (c) see page 4.

*Please note, incomplete or illegible claims will be rejected and returned without further reference.*

VAT 427 MAN

3

October 2017

### Notes to claimants

You can use this form to make three types of claims. The first is for input tax, which is charged to you on supplies of goods and services whilst you were registered and which you normally would have claimed on your VAT returns. The second is for relief from VAT charged to you on certain services (not goods) supplied after your registration was cancelled and when you were no longer a registered person. The third is for relief from VAT on bad debts. Claims on behalf of insolvent traders in bankruptcy, sequestration, compulsory/creditors voluntary liquidation, administrative receivership and administrators who have been appointed by a floating charge or a director of the company should be made on Form VAT 426 MAN.

### Input tax claims / Relief from VAT claims

Cannot be claimed more than 4 years after the date incurred.

You will find the basic rules about input tax in VAT Notice 700: the VAT Guide and VAT Notice 700/11, section 9.

You can claim input tax ....	You can't claim input tax ...
on services supplied after deregistration but relating to business carried on before deregistration.	relating to pre-insolvency tax periods.
on goods and services supplied and invoiced before deregistration which has not already been claimed on a VAT Return.	on charges made by, for example, solicitors, estate agents and stockbrokers relating to exempt supplies.
on the services of agents (for example, solicitors or estate agents).	on pro forma invoices which can't be claimed as input tax correctly – see VAT Notice 700: the VAT guide.
on realisation fees.	relating to a petitioning creditor's costs.
on bad debt relief (see VAT Notice 700/56, section 10). Deadline: 4 years and 6 months	

The following general rules also apply:

- you're entitled to claim only tax which relates to goods and services used in the making of taxable supplies (you should calculate exempt input tax in accordance with the guidance given in VAT Notice 706: partial exemption)
- you can claim relief from VAT on only those services which, though supplied after the registration was cancelled, relate to taxable activities

### Evidence

When you claim relief from VAT, you must produce the relevant invoice(s) (originals only) and satisfy IOM Customs and Excise that the services supplied to you were for the purpose of the business carried on by you before the date on which your registration was cancelled.

If, when you were registered, your input tax claims were restricted because you had non-business activities, you must apply the same restriction to this claim. You may not claim any relief on tax incurred for exempt activities.

- there's no relief from VAT on goods supplied to you after the date of deregistration or on services which are not attributable to taxable supplies
- you must retain all invoices supporting your claim with the relevant books and records in case your claim is selected for verification.

### General

For either type of claim, if an invoice includes goods and services supplied for a business other than the one which is the subject of this claim, only that part of the tax which relates to cancelled registration may be claimed.

---

### **Signatory**

The claim must be signed by:

- or on behalf of the claimant – by the claimant himself/herself (if an individual),
- a partner in the case of a partnership (also state the names of the other partners),
- a director or the secretary in the case of an incorporated company, or
- a person authorised in writing by one of them.

The status of the signatory must be shown in the declaration section on page 3.

In the case of services supplied to a deceased trader the form must be signed by the executors or administrator. Proof of grant of probate or letters of administration must accompany this form.

This form cannot be used to correct errors on previous VAT returns of over £1,000.00 in these cases a form VAT 652 MAN *Notification of Errors in VAT Return* should be completed.

**For official use only**

Received date stamp	
Examination satisfied ( <i>tick box</i> ) <input type="checkbox"/>	
Full name ( <i>use capital letters</i> )	
Signature	
Grade	
Date	

**Payment due**

	£	Countersigning Officer checked ( <i>tick box</i> ) <input type="checkbox"/>	
which includes payment input tax – omitted from final return	£	Full name ( <i>use capital letters</i> )	
relief services after de-registration	£	Grade	
relief from VAT on bad debts	£	Signature	
		Date	

**T/TYPE ERP**

Cost centre 1005 01 01 01

Item code 210 540 201

Amount £

## Form VAT 600 AA MAN - Application to Join Annual Accounting Scheme



### Value Added Tax Application to Join the Annual Accounting Scheme

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](http://www.gov.im/customs) or from the Advice Centre on 648130. If you need further help or have any other queries, please call the Advice Centre.

#### About the business

Business Name

Business Address

  
  
  
Postcode

Telephone Number

VAT Registration Number (if known)

#### Annual Accounting Scheme

I would like my annual accounting year to end on the last day of  
(please state month)

#### Method of Payment

Please tell us how you would like to make your interim payments (please tick only one box)

Monthly  Quarterly

I would like to pay the interim payments by (please tick only one box)

Standing Order  Bank Giro Transfer  BACS  CHAPS

#### Declaration

The information given on this form is true and complete. I am eligible for the annual accounting scheme and I will notify Customs and Excise of any changes in circumstances which affect my eligibility for the scheme.

Name

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/>



## Form VAT 600 FRS MAN - Application to Join the Flat Rate Scheme



### Value Added Tax Application to Join the Flat Rate Scheme

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](http://www.gov.im/customs) or from the Advice Centre on 648130. If you need further help or have any other queries, please call the Advice Centre.

#### About the business

Business Name

Business Address

  
  
  
Postcode

Telephone Number

VAT Registration Number (if known)

#### Flat Rate Scheme (FRS)

Tell us your main business activity.

Use one of the trade sectors from the table accessed in section 4.3 of Notice 733 *Flat Rate Scheme for small businesses*. Please note that this table is only available online at [www.hmrc.gov.uk](http://www.hmrc.gov.uk)

My main business activity is:  
(Type in one of the sectors from  
the Table accessed in Notice 733)

I will use the flat rate percentage for that sector which is

Note: enter the full rate even if you are entitled to a 1% reduction.

I wish to use the FRS from the beginning of my next accounting period  (Tick for yes)

If you wish to use the scheme from another date, please specify date here:

Please give the reason for this other date:

### Declaration

The information given on this form is true and complete.

I am eligible for the flat rate scheme and I will notify Customs and Excise of any changes in circumstances which affect my eligibility for the scheme.

Name

Status

*For example, director, partner, proprietor*

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.

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**Form VAT 600 AA/FRS MAN - Application to Join Annual Accounting Scheme and Flat Rate Scheme**



**Value Added Tax  
Application to Join the Annual Accounting  
Scheme and Flat Rate Scheme**

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](http://www.gov.im/customs) or from the Advice Centre on 648130. If you need further help or have any other queries, please call the Advice Centre.

**About the business**

Business Name

Business Address

  
  
  
Postcode

Telephone Number

VAT Registration Number (if known)

**Annual Accounting Scheme**

I would like my annual accounting year to end on the last day of  
(please state month)

**Flat Rate Scheme (FRS)**

Tell us your main business activity.

Use one of the trade sectors from the table in Notice 733 *Flat Rate Scheme for small businesses*

Enter the flat rate percentage that you will use for this trade sector

**I wish to use the FRS from the beginning of my next accounting period.**

If you wish to use the FRS from another date, specify the date

**Method of Payment**

Please tell us how you would like to make your interim payments (please tick only one box)

Monthly

Quarterly

I would like to pay the interim payments by *(please tick only one box)*

Standing Order       Bank Giro Transfer       BACS       CHAPS

**Declaration**

The information given on this form is true and complete. I am eligible for the annual accounting scheme and I will notify Customs and Excise of any changes in circumstances which affect my eligibility for the scheme.

Name

Signature       Date

Privacy Notice

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**Form VAT 652 MAN - Notification of Errors in VAT Returns**



**Value Added Tax  
Notification of Errors in VAT Returns**

You can use this form to disclose the details of any errors in your VAT returns.

**Please read the notes on the back of this form before you begin to fill it in.**

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

Your VAT registered name

Your VAT Registration Number

Your phone number  Email address

Briefly tell us the full amount of the error(s) and explain how and why the error(s) arose. *Continue on a separate sheet if necessary.* It would be helpful to provide supporting evidence such as invoices and/or workings of the error.


Period reference	Type reference (see note 2)	Amount of errors for each period (whole pounds only: see note 2)		Interest (see note 4)
		Payable to IOM C&E	Repayable to you	
		00	00	
		00	00	
		00	00	
		00	00	
		00	00	
		00	00	
		00	00	
		00	00	
		00	00	
		00	00	

**Totals**  00  00

Net amount payable/repayable  00 Adjusted in VAT return (see note 1)

Have you provided supporting evidence – please tick

**Declaration** *to be completed by or on behalf of the person named above*

I declare that the information given above is correct and complete to the best of my knowledge and belief.

Full name *in capital letters*

Signature

Date

## Notes

### 1 What this form is used for?

When you find you have made an error(s) in a previous VAT return you must tell IOM Customs & Excise (IOM C&E) and can use this form to do so. You can include the net value of the adjustment in the VAT return for the period of discovery if the net value of the errors does not exceed the greater of:

- £10,000, or
- 1% of the box 6 figure required on the VAT return for the period of discovery, subject to an upper limit of £50,000.

If you have included, or intend to include, the adjustment in the VAT return for the period of discovery then you should insert 'Yes' in the box marked 'Adjusted in VAT return' to indicate this.

This form can be used to disclose careless and deliberate inaccuracies. It is entirely up to you to decide whether to provide IOM C&E with information about the circumstances that gave rise to an understatement of tax. However, in calculating the amount of any penalty that may be due we will take into account the completeness of your explanation and the extent to which you help us to quantify the error.

### 2 How to use this form

You should give details by VAT period ('Period reference') of any underdeclarations and overdeclarations. Amounts payable to us should be rounded down to the nearest pound. Amounts payable to you should be rounded up.

Put errors arising from input tax on separate lines from those arising from output tax. Indicate in the 'Type reference' box which are output tax and which are input tax errors by inserting '0' for output and '1' for input tax errors.

### 3 Do not use this form for the following:

- the annual adjustment required by some retail schemes
- any adjustments required on ceasing to use a retail scheme
- the use of an approved estimation procedure
- claims for bad debt relief
- adjustments arising from credit and debit notes
- adjustments made under the capital goods scheme
- partial exemption standard method or annual adjustments
- adjustments related to exports and intra-EC supplies, as detailed in Notice 703, Section 9.

These are normal accounting adjustments and you should make them in accordance with the rules governing the relevant adjustment and show them separately in your VAT account. However, you can use this form if you made the original adjustment incorrectly or at the wrong time.

### 4 Default interest

We will normally charge interest if the charge represents commercial restitution. By this we mean the compensation required when we have been deprived of an amount of VAT for a period of time

as a result of an underdeclaration of the amount of tax due on a VAT return, where none of that tax is recoverable by a third party as if it were input tax.

If you consider that charging interest for an error would not represent commercial restitution, then you should insert 'No' in the box marked 'Interest' to indicate this. Guidance to help you decide if interest is due is available in Notice 700/43 *Default Interest*. If you do not complete this box you may be charged interest. Remember, that if you insert 'No' and we later find that interest is due, the amount we then charge will be greater.

### 5 How to pay

You will be sent a 'Value Added Tax Notice of Error Correction' confirming the amount of your disclosure and any interest calculated on it. You will also get a 'Statement of Account' showing the current balance including interest payable to IOM C&E and details of how to make your payment.

### 6 Further advice

You can find out more about these procedures in Notice 700/45 *How to correct VAT errors and make adjustments or claims* which can be accessed via our website ([www.gov.im/treasury/customs](http://www.gov.im/treasury/customs)) or by contacting the Advice Centre on 648130.

#### Caution

Although it may benefit you in certain circumstances to wait until the end of the current accounting period before deciding if you must tell us about the errors, remember, the longer you delay the more interest you may have to pay. If there are errors which you have not disclosed and we discover them, you could incur a penalty. To avoid this you must disclose correctly, full details of the errors before we start making our enquiries.

#### Privacy Notice

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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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## Statement of Value Added Tax on Goods Sold in Satisfaction of a Debt

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

*This statement, including the schedule overleaf, must be completed and sent to Customs and Excise by the person selling the goods within 21 days of the sale. As payment cannot be accepted by bank or National Giro Credit, a cheque for the tax due must accompany this statement.*

*A copy of this statement must be sent to the person whose goods were sold. It should be retained by that person for production to Customs and Excise.*

### Person selling the goods:

Name

Address

Postcode

VAT Registration Number (if registered)

### Person whose goods were sold:

Name

Address

Postcode

VAT Registration Number (if registered)

### Declaration

I \_\_\_\_\_ declare that the information given above, including the statement overleaf, is true and complete.  
(Full name in BLOCK LETTERS)

Signature  Date



Privacy Notice

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**For Official Use only**

Received by CHEQUE / CASH £ \_\_\_\_\_ Initials: \_\_\_\_\_

Transaction Type  Series  Description type

Document No  Trader's No

Account  DR / CR Amount

Completed by: Signature \_\_\_\_\_

Checked by: Signature \_\_\_\_\_

Record No: \_\_\_\_\_

Official Date Stamp

Deposit Number





**Form VAT 1614A MAN - Notification of an Option to Tax - Opting to Tax Land and Buildings**



**Value Added Tax  
Notification of an option to tax  
Opting to tax land and buildings**

**Attention** – complete this form only to notify your decision to opt to tax land and/or buildings. Before you complete this form, it is strongly recommended that you read Notice 742A *Opting to tax land and buildings* available via our website, go to <http://www.gov.im/categories/tax-vat-and-your-money/customs-and-excise/>

A paper copy and general guidance are available from our Advice Centre on (01624) 648115.

Please complete this form in black ink and use capital letters. Send the completed form and supporting documents to Isle of Man Customs & Excise, PO Box 6, Custom House, North Quay, Douglas, Isle of Man, IM99 1AG. Please also complete the **Property Questionnaire (REG 3 MAN)**, which is available on our website, in the section 'Registering for VAT'.

**The opter's details**

Full name

Address

Postcode
Phone No
Email

VAT Registration Number (if applicable)

**About the land and/or building(s) to be opted**

*(Please attach a list if more than one parcel of land and/or building(s) is to be opted, with effective dates for each)*

Address *(if it is bare land, please provide its specific location or attach a plan showing its location)*

Postcode

Land Registry title number *(this box is optional)*

Has a plan been submitted?

No  Yes

Please state the effective date of this option to tax

The effective date should be the date when you made your decision to opt, or any future date from which you wish your option to take effect.

Notification must be made within 30 days of the effective date, or such longer period IOM Customs & Excise may allow in a particular case.

**Previous exempt supplies**

Have you made any exempt supplies of the land or buildings you wish to opt within the period of 10 years ending with the date from which you wish your option to be effective?  
For example, you may have granted an interest in the land or building such as a lease.

No  Yes

If 'No', please complete the declaration and submit the form.  
If 'Yes', please specify below, the exempt supplies of the land or buildings you have made.


As you have made previous exempt supplies, prior written permission from Isle of Man Customs & Excise will be required before you can opt to tax unless you meet one of the conditions for automatic permission set out in Notice 742A, Section 5, 'Permission to opt to tax'.

I confirm that I meet one or more of the conditions for automatic permission

No  Yes

If 'Yes', please state which specific condition is met.

1  2  3  4

If you do not meet the conditions for automatic permission, please apply for permission to opt to tax by submitting form VAT 1614H MAN to the address overleaf.

**Declaration**

I certify that the information provided on this form is true to the best of my knowledge and belief.

Signature

--

Print name

--

Status

--

Date

--

(Director, Company Secretary, Sole Proprietor, Trustee)

Please note:

If this notification is signed by anyone other than these persons then a signed letter of authority authorising the signatory to act on their behalf must be submitted to Isle of Man Customs & Excise. You should attach a letter of authority to this form if you have not previously submitted one.

A letter of authority has already been submitted

No  Yes

A letter of authority is attached

No  Yes

Are you based outside the UK/IOM?

No  Yes

If 'Yes', have you appointed an Island representative?

No  Yes

In normal circumstances an option to tax cannot be revoked for at least 20 years from the effective date. We recommend you retain records relating to your option for the period that the option is effective.

Privacy Notice

To find out more about how we collect and use personal information, contact any of our offices or visit our website at: <https://www.gov.im/about-the-government/departments/the-treasury/privacy-notice/> We will send you a paper copy if you telephone us or write to us using the contact details provided on this form.

**Form VAT 1614B MAN - Opting to Tax Land and Buildings - Ceasing to be a Relevant Associate**



**Value Added Tax  
Opting to tax land and buildings  
Ceasing to be a relevant associate**

Before you complete this form, it is strongly recommended that you read Notice 742A *Opting to tax land and buildings*. For a copy, go to <http://www.gov.im/categories/tax-vat-and-your-money/customs-and-excise/> or phone our Advice Centre on (01624) 648130.

Use this form if:

- you meet all of the conditions set out in Box E (section 6.3) of Notice 742A *Opting to tax land and buildings* and wish to notify us that you will cease to be a relevant associate of an opter; or
- you do not meet all of the conditions set out in Box E of Notice 742A *Opting to tax land and buildings* and wish to ask for our permission to cease being a relevant associate of an opter.

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

**Corporate body details**

Full name of the body corporate that has ceased to be or wishes to cease to be treated as a relevant associate

Address

Postcode	
Phone No	Fax No

VAT Registration Number (if applicable)

**About the opted land/building(s)**

Address (if it is bare land, please provide its specific location or attach a plan showing its location)

Postcode

Date land acquired by corporate body (if applicable)

Land Registry title number (this box is optional)

Has a plan been submitted?

No  Yes

**Conditions for ceasing to be a relevant associate**

You will cease to be a relevant associate of an opter if you meet all of the conditions in Box E of Notice 742A *Opting to tax land and buildings* and notify us by submitting this form. If you do not meet one or more of the conditions in Box E of Notice 742A *Opting to tax land and buildings*, you will need to seek our permission to cease to be a relevant associate. You should do this by submitting this form with a full explanation as to why the condition(s) are not met. We will consider your application and reply to you in writing.

	Do you meet this condition?	
Condition 1 – Grouping condition	<input type="checkbox"/> Yes	<input type="checkbox"/> No
Condition 2 – 20 year condition	<input type="checkbox"/> Yes	<input type="checkbox"/> No
Condition 3 – Capital item condition	<input type="checkbox"/> Yes	<input type="checkbox"/> No
Condition 4 – Valuation condition	<input type="checkbox"/> Yes	<input type="checkbox"/> No
Condition 5 – Pre-payment condition	<input type="checkbox"/> Yes	<input type="checkbox"/> No

If you meet all of the above conditions, please specify the date from which you cease to be a relevant associate

Date
------

This will be the date of your notification, or date you meet all of the above conditions, if later.

**Declaration**

I certify that the information provided on this form is true to the best of my knowledge and belief.

Signature	<input type="text"/>		
Print name	<input type="text"/>		
Status	<input type="text"/>	Date	<input type="text"/>

(Director, Company Secretary, Sole Proprietor, Trustee)

**Please note:**

If this notification is signed by anyone other than these persons then a signed letter of authority authorising the signatory to act on their behalf must be submitted to Isle of Man Customs & Excise. You should attach a letter of authority to this form if you have not previously submitted one.

A letter of authority has already been submitted	<input type="checkbox"/> No	<input type="checkbox"/> Yes
A letter of authority is attached	<input type="checkbox"/> No	<input type="checkbox"/> Yes

<p style="text-align: center;"><b><u>Privacy Notice</u></b></p> <p>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.</p> <p>To find out more about how we collect and use personal information, contact any of our offices or visit our website at: <a href="https://www.gov.im/about-the-government/departments/the-treasury/privacy-notice/">https://www.gov.im/about-the-government/departments/the-treasury/privacy-notice/</a></p>
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**Form VAT 1614C MAN - Opting to Tax Land and Buildings - Revoking an Option to Tax within 6 months (the 'cooling off' period)**



**Value Added Tax**  
**Opting to tax land and buildings**  
**Revoking an option to tax within six months (the 'cooling off' period)**

Before you complete this form, we recommend that you read Notice 742A *Opting to tax land and buildings*. For a copy, go to <http://www.gov.im/categories/tax-vat-and-your-money/customs-and-excise/> or phone our Advice Centre on (01624) 648130.

Use this form if you wish to revoke an option to tax land or buildings within six months of the date the option took effect.

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

**The opter's details**

Full name

Address   
  
  
Postcode   
Phone No

VAT Registration Number (if applicable)

**About the land on which the option is to be revoked**

Address (if it is bare land, please provide its specific location or attach a plan showing its location)   
  
  
Postcode

Land Registry title number (this box is optional)

Has a plan been submitted?  No  Yes

Date you acquired an interest in the land (if appropriate)

Date the option to tax took effect

**Revoking an option to tax within the first six months – the 'cooling off' period**

Please tick the boxes to indicate which of the following conditions you meet.

	Do you meet this condition?	
<b>Condition 1</b> The time that has lapsed since the day on which the option had effect is less than six months	<input type="checkbox"/> Yes	<input type="checkbox"/> No
<b>Condition 2</b> No tax has become chargeable as a result of the option	<input type="checkbox"/> Yes	<input type="checkbox"/> No
<b>Condition 3</b> There is no relevant transfer of a business as a going concern	<input type="checkbox"/> Yes	<input type="checkbox"/> No

There is no relevant transfer of a business as a going concern if, since the option had effect, no grant in relation to the land has been made which is treated as neither a supply of goods nor a supply of services because the supply is a supply of assets of a business by:

- a. the taxpayer to a person to whom the business (or part of it) is transferred as a going concern, or
- b. a person to the taxpayer to whom the business (or part of it) is so transferred.

<b>Condition 4</b> Repayment of input tax condition. See Box F (section 8.1), Notice 742A <i>Opting to tax land and buildings</i>	<input type="checkbox"/> Yes	<input type="checkbox"/> No
---	------------------------------	-----------------------------

**Declaration**

I certify that the information provided on this form is true to the best of my knowledge and belief.

Signature	<input type="text"/>	
Print name	<input type="text"/>	
Status	<input type="text"/>	Date <input type="text"/>

(Director, Company Secretary, Sole Proprietor, Trustee)

**Please note:**

If this notification is signed by anyone other than these persons then a signed letter of authority authorising the signatory to act on their behalf must be submitted to Isle of Man Customs & Excise. You should attach a letter of authority to this form if you have not previously submitted one.

A letter of authority has already been submitted	<input type="checkbox"/> No	<input type="checkbox"/> Yes
A letter of authority is attached	<input type="checkbox"/> No	<input type="checkbox"/> Yes

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**Form VAT 1614D MAN - Certificate to Disapply the Option to Tax: Buildings to be Converted into Dwellings etc**



**Value Added Tax  
Certificate to disapply the option to tax:  
Buildings to be converted into dwellings etc.**

Before you complete this certificate, we recommend that you read Notice 742A *Opting to tax land and buildings*. For a copy, go to <http://www.gov.im/categories/tax-vat-and-your-money/customs-and-excise/> or phone our Advice Centre on (01624) 648130.

Use this certificate where you are acquiring a building from a person who has opted to tax that building and you wish that option to be disapplied because:

- you intend to use the building as a dwelling or for a relevant residential purpose, or
- you intend to convert the building into a dwelling or relevant residential building with a view to it being used as a dwelling or for a relevant residential purpose, or
- you are acting as a 'relevant intermediary' (see section 3.4.5 of Notice 742A *Opting to tax land and buildings* for the meaning of this term).

You must give the completed certificate to your supplier before the supply is made. You do not need to send a copy of the certificate to Isle of Man Customs & Excise.

**Please note** your supplier can refuse to disapply his option to tax if he receives the certificate after the price is fixed.

**Details of person buying or entering into a lease on the building (or part of building)**

Name

Address   
  
  
Postcode   
Phone No

VAT Registration Number (if applicable)

**Supplier's details**

Name

Address   
  
  
Postcode

VAT number (if known)



**About the opted property**

Address

Postcode

If only part of the building is intended for use as a dwelling or dwellings or solely for a relevant residential purpose, give a clear description of that part (for example, the percentage, based on floor space, it represents of the whole building).


**Declaration**

**I certify that the building or part of building mentioned above is intended for use as a dwelling or number of dwellings or solely for a relevant residential purpose. I am entitled to certify this because:**

**Condition 1**

I intend to use the building or part of the building mentioned above as a dwelling or number of dwellings or solely for a relevant residential purpose (see paragraph 6(3)(a) of Schedule 11 to the VAT Act 1996).

**Condition 2**

I intend to convert the building or part of the building mentioned above with a view to it being used as a dwelling or number of dwellings or solely for a relevant residential purpose (see paragraph 6(3)(b) of Schedule 11 to the VAT Act 1996).

**Condition 3**

I am a relevant intermediary (see paragraph 6(3)(c) of Schedule 11 to the VAT Act 1996) because:

I intend to dispose of the whole of the interest I am to be granted in the building mentioned above to another, and

that person has given me a certificate stating that the building is intended for use as a dwelling or solely for a relevant residential purpose because he meets either condition 2 above or this condition (condition 3).

**Note** you are not entitled to certify that the building or part of the building is intended for use as a dwelling or solely for a relevant residential purpose if there is intended to be a period before it is put to such use during which it will be used for other purposes (minor or incidental non-qualifying use is ignored).

I certify that the information provided on this form is true to the best of my knowledge and belief.

Signature

--

Print name

--

Status

--

Date

--

(Director, Company Secretary, Sole Proprietor, Trustee)

**Warnings for the issuer**

1. You may be liable to a penalty if you issue a false certificate.
2. You are responsible for the information provided on the completed certificate.

**Form VAT 1614E MAN - Opting to Tax Land and Buildings - Notification of a Real Estate Election**



**Value Added Tax  
Opting to tax land and buildings  
Notification of a real estate election**

**Attention** – complete this form only to notify a real estate election. Once you have made a real estate election, you cannot revoke it.

Before completing this form, it is strongly recommended that you read Notice 742A *Opting to tax land and buildings*. For a copy, go to <http://www.gov.im/categories/tax-vat-and-your-money/customs-and-excise/>. A paper copy and general guidance is available from our Advice Centre on (01624) 648130.

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

**The real estate election maker's details**

Full name

Address

Postcode
Phone No
Email

VAT Registration Number (if applicable)

**The real estate election**

If you make a real estate election, you will be treated (with certain exceptions) as having opted to tax every property in which you acquire a relevant interest after making the election. Each option to tax is effective from the start of the day in which you acquire the relevant interest and there is no need for the individual options to be notified. Please see Notice 742A *Opting to tax land and buildings* for details.

On which date did you make the real estate election?

Notification must be made within 30 days of the above date, or such longer period as IOM Customs & Excise may allow in a particular case.

**Requirement to provide a list to IOM Customs & Excise with this notification**

Your notification of a real estate election must be accompanied by a list of all the properties in which you hold a relevant interest at the time the real estate election is notified. This list must contain the information specified in Box K (section 14.9) of Notice 742A *Opting to tax land and buildings*.

**Entitlement to convert an existing 'global option' into separate options to tax**

When making the real estate election, you are entitled to convert any single option to tax that applies to several properties into separate options to tax for individual parcels of land. See section 14.8.3 of Notice 742A *Opting to tax land and buildings* for details.

**Declaration**

I certify that the information provided on this form is true to the best of my knowledge and belief.

Signature

Print name

Status  Date

(Director, Company Secretary, Sole Proprietor, Trustee)

Please note:

If this notification is signed by anyone other than these persons then a signed letter of authority authorising the signatory to act on their behalf must be submitted to Isle of Man Customs & Excise. You should attach a letter of authority to this form if you have not previously submitted one. Please note that form 64-8 *Authorising your Agent* does not allow you to sign on behalf of your client.

A letter of authority has already been submitted  No  Yes

A letter of authority is attached  No  Yes

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/>

**Form VAT 1614F MAN - Opting to Tax Land and Buildings - New Buildings:  
Exclusion from an Option to Tax**



**Value Added Tax  
Opting to tax land and buildings  
New buildings – exclusion from an option to tax**

Before you complete this form, we recommend that you read Notice 742A *Opting to tax land and buildings*. For a copy, go to <http://www.gov.im/categories/tax-vat-and-your-money/customs-and-excise/> or phone our Advice Centre on (01624) 648115.

Use this form if:

- you construct a new building on opted land, and
- you wish to exclude the new building from the effect of the option on the land.

Note that such an exclusion can only have effect once construction of the building begins.

Please complete this form in black ink and use capital letters. Send the completed form and supporting documents to Isle of Man Customs & Excise, PO Box 6, Custom House, North Quay, Douglas, Isle of Man, IM99 1AG. Please also complete the Property Questionnaire (REG 3 MAN), which is available on our website, in the section 'Registering for VAT'.

Notification must be made within 30 days of the effective date or such longer period as Isle of Man Customs & Excise may allow in a particular case.

**The opter's details**

Full name

Address

Postcode

Phone No

Fax No

VAT Registration Number (if applicable)

**Details of the opted land**

Please attach a list if more than one parcel of land and/or building(s) is to be opted, with effective dates for each

Address (if it is bare land, please provide its specific location or attach a plan showing its location)

Postcode

Land Registry title number (this box is optional)

Please state the effective date of this option to tax

**Details of the building you wish to exclude**

Address or description of its precise location

Postcode

Land Registry title number *(this box is optional)*

--

Has a plan been submitted?

No  Yes

The date from which you expect the exclusion to take effect

--

This will be the earliest of the following:

- the first grant of an interest in the new building, or any part of it
- when the building is first occupied, or
- completion of construction of the building.

**Declaration**

I declare that the information provided on this form is true to the best of my knowledge and belief.

Signature

--

Print name

--

Status

--

Date

--

(Director, Company Secretary, Sole Proprietor, Trustee)

Please note:

If this notification is signed by anyone other than these persons then a signed letter of authority authorising the signatory to act on their behalf must be submitted to Isle of Man Customs & Excise. You should attach a letter of authority to this form if you have not previously submitted one. Please note that form 64-8 *Authorising your Agent* does not allow you to sign on behalf of your client.

A letter of authority is attached  No  Yes

A letter of authority has already been submitted  No  Yes

**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/>

**Form VAT 1614G MAN - Certificate to Disapply the Option to Tax: Land sold to Housing Associations**



**Value Added Tax  
Certificate to disapply the option to tax:  
Land sold to Housing Associations**

Before you complete this certificate, we recommend that you read Notice 742A *Opting to tax land and buildings*. For a copy, go to <http://www.gov.im/categories/tax-vat-and-your-money/customs-and-excise/> or phone our Advice Centre on (01624) 648115.

**Who should use this certificate?** Only use this certificate if you are a housing association acquiring land for the purpose of constructing dwellings or relevant residential buildings and you wish to disapply the supplier's option to tax.

You must give the completed certificate to your supplier **before** the supply is made. You do not need to send a copy of the certificate to Isle of Man Customs & Excise.

**Please note** your supplier can refuse to disapply his option to tax if he receives the certificate after the price is fixed.

**Housing association's details**

Name

Status (please tick appropriate box)

Registered social landlord within the meaning of Part 1 of the Housing Act 1996 (English or Welsh registered social landlords).

Registered social landlord within the meaning of the Housing (Scotland) Act 2001 (Scottish registered social landlords).

Registered housing association within the meaning of Part 2 of the Housing (Northern Ireland) Order 1992 (Northern Irish registered social landlords).

A private registered provider of social housing as defined by the Housing Regeneration Act 2008.

Address

Postcode
Phone No
Email

VAT Registration Number (if applicable)

**Details of opted land that is being acquired**

Address

Postcode

**Supplier's details**

Name

Address   
  
  
Postcode

Is the supplier registered for VAT? No  Yes

If 'Yes', please give the VAT registration number

**Declaration**

I certify that I am entitled to sign this form on behalf of the Housing Association detailed overleaf, and that the land detailed overleaf is to be used (after any necessary demolition work) for the construction of a building, or buildings intended for use as a dwelling, or number of dwellings, or solely for a relevant residential purpose.

Signature

Print name

Status  Date

(Director, Company Secretary, Sole Proprietor, Trustee)

**Warnings for the issuer**

1. You may be liable to a penalty if you issue a false certificate.
2. You are responsible for the information provided on the completed certificate.



**Form VAT 1614H MAN - Opting to Tax Land and Buildings - Application for Permission to Opt**



**Value Added Tax  
Opting to tax land and buildings  
Application for permission to opt**

**Attention** – before you complete this form, we strongly recommended that you read Notice 742A *Opting to tax land and buildings* available from via website, go to <http://www.gov.im/categories/tax-vat-and-your-money/customs-and-excise/>.

You should complete this form if you wish to opt to tax land and buildings and require our permission to do so.

You will require our permission to opt if:

- you have made exempt supplies (such as the grant of a lease) of the land or buildings within the 10-year period ending with the date from which you wish your option to be effective, and
- you do not meet any of the automatic permission conditions in section 5.2, Notice 742A *Opting to tax land and buildings*.

If you wish to opt to tax and do not need permission, use form VAT 1614A MAN.

Please complete this form in black ink and use capital letters. Send the completed form and supporting documents to Isle of Man Customs & Excise, PO Box 6, Custom House, North Quay, Douglas, Isle of Man, IM99 1AG. Please also complete the **Property Questionnaire (REG 3 MAN)**, which is available on our website, in the section 'Registering for VAT'.

**The opter's details**

Full name

Address

Postcode
Phone No
Email

VAT Registration Number (if applicable)

**Details of the opted land**

Please attach a list if more than one parcel of land and/or building(s) is to be opted, with effective dates for each.

Address (if it is bare land, please provide its specific location or attach a plan showing its location)

Postcode

Has a plan been submitted?

No  Yes

Land Registry title number (this box is optional)

VAT 1614H MAN

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August 2015



**About your option to tax**

Please state the effective date of this option to tax

Please note if we grant permission, your option to tax will take effect from the date of this application, or a later date you specify. It cannot take effect from an earlier date than the date of your application.

We recommend you keep evidence of the date you submit this form (such as a certificate of posting).

**Your previous supplies of the land/building**

What is the total value of your exempt supplies made in relation to the land/building in the 10-year period ending with the date from which you wish your option to tax to take effect?

Is the land/building currently being used to make exempt supplies?

 No  Yes

If 'No', please advise the date your last exempt supply was made.

Have you made any grants of the land for a premium or pre-payment of rent?

 No  Yes

If 'Yes', please provide full details (such as dates and values).


**Your future plans for the land/building**

Please provide a description of your future plans for the land/building should we grant you permission to opt, including the expected value of your taxable supplies of the land/building in the next 10 years


Are you likely to make any exempt supplies after your option to tax takes effect?

 No  Yes

If 'Yes', please give details. For example, if the option to tax is to disapply for any reason (see section 3 of Notice 742A *Opting to tax land and buildings*).


**Your input tax**

Do you wish to recover any pre-option input tax?

 No  Yes

If 'Yes', please provide a schedule of the pre-option input tax you wish to claim along with copies of all original invoices\*. Your schedule should contain all the information shown on page 4 of this form.

\*Please note, if the value of the refurbishment or land/buildings on which you wish to reclaim input tax, exceeds the Capital Goods scheme limits (see Notice 706/2 *Capital Goods Scheme*) do not send invoices when submitting the form. These may be required at a later stage.

What is the value of the input tax you expect to incur in the future if we grant permission to opt to tax?

Please advise what this input tax is in relation to (*tick all that apply*)

Refurbishment  
Surrenders  
Other

Premiums  
Rent

If Other, please give full details.


#### Occupation of the land/building

Are you occupying, or intending or expecting to occupy, any part of the property yourself?

No

Yes

Is anyone who has helped fund the property (a financier) occupying or intending or expecting to occupy any part of the property?

No

Yes

Is anyone who is connected to you or a financier occupying or intending or expecting to occupy any part of the property?

No

Yes

If you have answered 'Yes' to any of these questions, provide full details on a separate sheet(s) of paper.

Number of sheets attached

#### Declaration

I declare that the information provided on this form is true to the best of my knowledge and belief.

Signature

Print name

Status

Date

(Director, Company Secretary, Sole Proprietor, Trustee)

Please note:

If this notification is signed by anyone other than these persons then a signed letter of authority authorising the signatory to act on their behalf must be submitted to Isle of Man Customs & Excise. You should attach a letter of authority to this form if you have not previously submitted one.

A letter of authority is attached

No

Yes

A letter of authority has already been submitted

No

Yes

#### 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/>

**Schedule**

<b>Name of supplier and VAT number</b>	<b>Date of invoice</b>	<b>Invoice number</b>	<b>Total cost</b>	<b>VAT amount</b>	<b>Description of goods or services supplied</b>

**Form VAT 1614J MAN - Opting to Tax Land and Buildings - Revoking an Option to Tax after 20 years**



**Value Added Tax  
Opting to tax land and buildings  
Revoking an option to tax after 20 years**

Before you complete this form, we recommend that you read Notice 742A *Opting to tax land and buildings*. For a copy, go to <http://www.gov.im/categories/tax-vat-and-your-money/customs-and-excise/> or phone our Advice Centre on (01624) 648115.

Use this form if you wish to revoke an option to tax land or buildings where more than 20 years have elapsed since the option took effect.

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

**The opter's details**

Full name

Address

Postcode

Phone No

Email

VAT Registration Number (if applicable)

**About the land on which the option is to be revoked**

Address (if it is bare land, please provide its specific location or attach a plan showing its location)

Postcode

Land Registry title number (this box is optional)

Has a plan been submitted?

No

Yes

Date you acquired an interest in the land

Effective date of the option to tax

Date from which you wish to revoke the option

**Conditions for revocation**

You must read this section in conjunction with Box G (section 8.3) of Notice 742A.

Do you meet this condition?

**Condition 1**

The relevant interest condition.

If 'Yes', ignore conditions 2 to 5 and complete and sign the declaration at the bottom of this form. You can revoke your option to tax without obtaining prior permission from Isle of Man Customs & Excise but you must notify us by returning this completed form.

If 'No', please indicate which of the conditions 2 to 5 you meet.

Yes  No

**Condition 2**

The 20 year condition.

You cannot revoke if you fail to meet this condition (unless you meet condition 1)

Yes  No

**Condition 3**

The capital item condition.

Yes  No

**Condition 4**

The valuation condition.

Yes  No

**Condition 5**

The pre-payment condition.

Yes  No

If you meet all conditions 2 to 5, you can revoke without obtaining prior permission from us, but you must notify us by returning this completed form. If you meet condition 2, but fail to meet 3, 4 or 5 you can seek permission to revoke by submitting this form with a full explanation as to why the condition(s) cannot be met.

**Declaration**

I declare that:

Condition 1 is met

Yes  No

Conditions 2 to 5 are met

Yes  No

Condition 2 is met but one or more of conditions 3 to 5 is/are not met and I require permission to revoke the option to tax. A full explanation as to why the condition(s) is/are not met is enclosed.

Yes  No

Signature

Print name

Status

Date

(Director, Company Secretary, Sole Proprietor, Trustee)

Please note:

If this notification is signed by anyone other than these persons then a signed letter of authority authorising the signatory to act on their behalf must be submitted to Isle of Man Customs & Excise. You should attach a letter of authority to this form if you have not previously submitted one.

A letter of authority has already been submitted

No  Yes

A letter of authority is attached

No  Yes

Privacy Notice

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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/>

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## 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.

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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

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**Isle of Man**  
**Government**

*Reiltys Ellan Vannin*