

**The Treasury
Customs & Excise Division**

Exemption from using VAT Online Services

(November 2020)

Exemption from using VAT Online Services

From 1st April 2021 all VAT registered customers will be required to submit their VAT returns and make any payments due to the Isle of Man Treasury, Customs & Excise Division (IOMCE) electronically.

VAT registered customers can apply for an exemption from submitting returns online and making electronic payments if any of the following circumstances apply:

- The registered person/entity is subject to an insolvency procedure;
- The customer objects to using computers on religious grounds;
- The customer cannot complete online submissions because of age, disability or because of where they live; or any other reason why it's not reasonable or practical.

IOMCE will consider each application for an exemption on a case by case basis.

Apply

To request an exemption please write to the Isle of Man Treasury, Customs & Excise Division. You'll need to provide the following information with your request for an exemption:

- your VAT registration number
- your business name and address
- details of how you currently file your VAT Return – for instance if you rely on the help of another person to complete the VAT return
- the reason you think you're exempt from using electronic services
- authorisation from the business (if you're an agent applying on behalf of a client)
- a contact name and telephone number to allow us to call you if we have any questions

On completion of the review you will receive a letter informing you of IOMCE's decision. Until then, please continue filing VAT returns the way you usually do.

If you don't agree with the decision made by IOMCE please read the Notice Appeal 1 Man which explains your options, a copy can be found on our website www.gov.im/customs or please call us on 01624 648100 and we will send you a paper copy.

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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/>