



**Isle of Man**  
Government

*Reiltys Ellan Vannin*

# VAT Registration of Aircraft

## Notes for the completion of this form

This form is designed to be filled in electronically.

Please complete this form electronically and send the completed form to Customs and Immigration by email to [registration.customs@gov.im](mailto:registration.customs@gov.im)

### 1 Name of entity applying to be VAT registered

Is this entity established in the IOM/UK for Customs Duty reliefs?

Yes

No

### 2 Make / Model of aircraft

Year of manufacture:

Aircraft Registry Number:

Country of registration:

### 3 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

### 4 Purchase

Imported (Please tick)

Go to **5**

UK Purchased

Go to **6**

Other (Please explain)

**5 Imported Aircraft**

Where is the airport of first entry into the IOM/UK?

Are you importing under:

- |                             |     |    |
|-----------------------------|-----|----|
| a) Simplified End-Use?      | Yes | No |
| b) Full End-Use Procedures? | Yes | No |

Authorisation Number:

- |                       |     |    |
|-----------------------|-----|----|
| c) Customs Warehouse? | Yes | No |
|-----------------------|-----|----|

Authorisation Number:

**6 UK Purchased Aircraft**

Has the aircraft been bought in the IOM/UK?	Yes	No
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**7 Business Use**

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

**8 Who will be operating the aircraft?**  
(e.g. supplying the aircrew and maintaining the aircraft?)

Are they an AOC Holder?	Yes	No
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**9 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	£
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Hourly Wet Lease/Charter rate	£
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Any additional charges	£
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Expected/Minimum flying hours	
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## 10 Non-third party use

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

Yes

No

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

Private

Business

## 11 Are there any other scenarios affecting this registration?

Please explain below

## 12 Funding of the aircraft

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

Ultimate Owner/Related Party

Third Party

Both

**Please provide copies of any loan agreement(s) or mortgage deed, or novation agreements relating to the provision of funds used to purchase the 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:

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

## Declaration

### You must complete this declaration

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

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

Full name

Signature

Date

Status

(eg. Proprietor, Partner, Director etc)	Other (please specify)
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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/>