

# Value Added Tax Appointment of a Tax Representative

## Notes for the completion of this form

You should read the notes in the registration VAT Notice "Who should register for VAT (VAT Notice 700/1) – Section 11 "NETPs-tax representatives and agents" which will help you answer these questions.

### This form is designed to be filled in electronically.

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

**1 Who is the business owned by?**

Please give the persons' full name and address of the principle place of business.

Name:
Address:
Postcode:
Phone No:
Email:

Please give the VAT Registration number in EC country of origin (if applicable)

Please give the IOM VAT registration number (if any)

**2 Tax Representative**

Enter the full name and address of the IOM Tax Representative

Name:
Address:
Postcode:
Phone No:
Email:

**3 Date of appointment of Tax Representative**

Please give the date of appointment of the Tax Representative and VAT Registration number (if any).

Date of appointment

VAT Registration number

## 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.

**We,**  **and**  
(Full name of PRINCIPAL in BLOCK LETTERS)

(Full name of TAX REPRESENTATIVE in BLOCK LETTERS)

**declare that the information given on this form and contained in any accompanying documents is true and complete and are aware that both parties are jointly and severally liable for any debts incurred in respect of the VAT registration.**

Signature   
(Signature of PRINCIPAL)

Date

Tick one box    Proprietor                      Partner                      Director  
                         Company Secretary              Authorised Official              Trustee

Signature   
(Signature of TAX REPRESENTATIVE)

Date

Tick one box    Proprietor                      Partner                      Director  
                         Company Secretary              Authorised Official              Trustee

### **Privacy Notice**

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

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

To find out more about how we collect and use personal information, contact any of our offices or visit our website at: <https://www.gov.im/about-the-government/departments/the-treasury/privacy-notice/>

## Notes

Each of the following notes has the same number as the corresponding box on the application form. Remember to write clearly, use black ink and write in capital letters.

### 1. Who owns the business?

The name of the person who owns the business should be the same as question 1 'name of applicant' on your VAT application for registration. Please make sure you state the full name of the sole proprietor, partnership, corporate body or other organisation applying to VAT register. Also provide the address of the principal place of business. Your principal place of business is the place where you receive and deal with your orders and carry on and manage the day-to-day business.

Remember to give the postcode and phone number where we can contact you.

You should also give your existing VAT registration number issued by the country of origin in the EU and your IOM VAT registration number, if you already have one.

### 2. Enter the full name and address of the tax representative in the IOM/UK

Give the full name and address of your tax representative. Remember to give the postcode and telephone number where we may contact your tax representative. The tax representative contact details should be the same as question 4 'contact details' on the VAT application for registration.

Note: You must not use a PO Box, accommodation or 'Care of' address as these will not be accepted.

### 3. Give the date of appointment of the tax representative and VAT registration number, if any

Enter the date you appointed your tax representative. You should also give your tax representative's VAT registration number, if they are already registered.

### 4. Declaration

The declaration must be signed and dated by both the owner and the tax representative. Only the person specified below for both the owner and tax representative should sign the declaration and tick the appropriate box.

<b>For sole proprietors</b>	The sole proprietor, for example, the owner.
<b>For partnerships</b>	One of the partners. Remember, the signature of all the partners should also be given on a form VAT 2 MAN, which should be completed and sent together with the application. If a partner is a corporate body then we require the name and signature of a 'natural person' who has effective control.
<b>For corporate bodies</b>	A director, company secretary. A partner for limited liability partnerships.  If the director, company secretary or partner is itself a corporate body then we require the name and signature of a 'natural person' who has effective control.
<b>For unincorporated bodies</b>	An authorised official, for example: <ul style="list-style-type: none"><li>• for members clubs a secretary or chairman,</li><li>• for trusts a trustee or beneficiary,</li><li>• for professional associations a president or secretary etc.</li></ul>