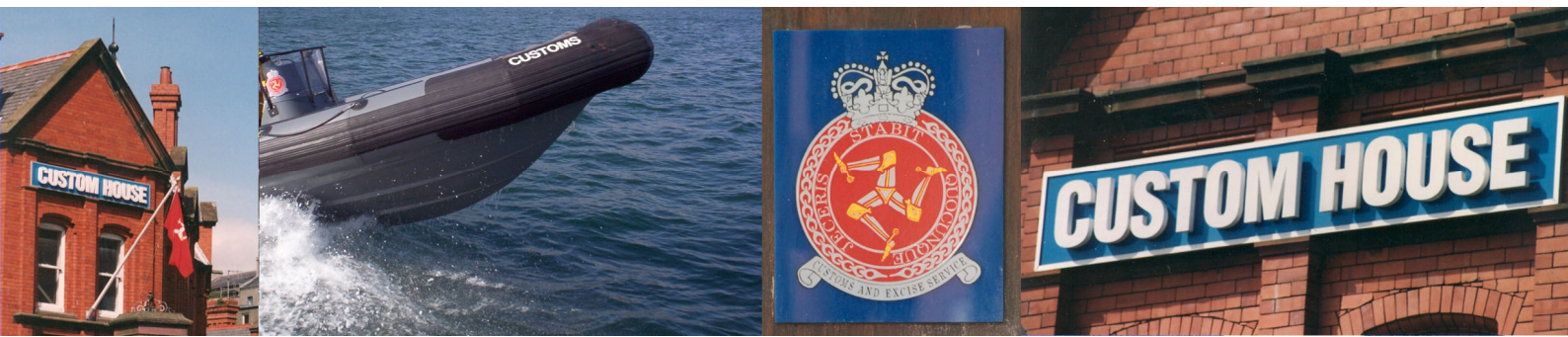


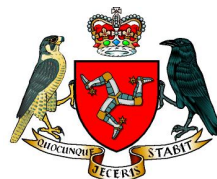
Treasury
Customs and Excise Division

Notice Appeal 1 MAN

What to do if you don't agree with a
Customs and Excise decision involving
Indirect Tax



May 2009
(updated 16 December 2020)



Isle of Man
Government

Reillys Ellan Vannin

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Introduction

Your dealings with Customs and Excise will normally be routine. However, there may be occasions when you disagree with a decision made by Customs and Excise. If this happens, you may be able to challenge the decision.

You may be able to resolve the matter by sending further information to the officer who sent you the decision you disagree with.

If not you can ask for either of the following:

- a review of the decision;
- your appeal to be heard by an independent VAT and Duties Tribunal.

This guide explains what you can do if you do not agree with an 'indirect tax' decision made on or after 1st April 2009, (please see the list of relevant indirect taxes below). It explains how and when you can ask for a review and how you can appeal to the Tribunal.

List of 'indirect taxes'

The process described below applies to what Customs and Excise calls 'indirect taxes' in this guidance. The following is a list of indirect taxes for the purposes of this guidance:

- VAT
- Air Passenger Duty
- Hydrocarbon Oils Duty
- Machine Games Duty
- Gambling Duty
- Lottery Duty
- Alcoholic Liquor Duties
- Tobacco Products Duty
- Customs Duties
- Soft Drinks Industry Levy

The "Finance Act 2008" procedures apply if the decision you disagree with is:

- about notices requiring you to send information or documents to Customs and Excise;
- a penalty for failing to comply with one of these notices.

How to have a decision reviewed

When Customs and Excise tells you about a decision that you can appeal against it will also offer you an opportunity to have the decision reviewed by an officer who was not previously involved in the original decision.

You will need to reply to this offer in writing - and send it to Custom House - within 30 days of the decision.

There are also some circumstances in which you can ask for a review of a decision that was not sent to you but which directly affects what you have to pay to Customs and Excise. Where this applies, you need to ask for a review within 30 days of finding out about the decision.

Information you will need to provide when accepting a review offer

Customs and Excise will need the following information from you:

- your (or your business) name;
- your reference number (as shown on the decision letter);
- the decision or assessment you disagree with;
- an explanation of what you disagree with and why;
- what you think are the correct figures and how you've calculated them (where applicable).

Late acceptance of a review offer

If you do not write to Customs and Excise accepting the offer until after the 30-day period has passed, it will still carry out a review if you have a reasonable excuse why your acceptance was late.

You will need to give an explanation of why your acceptance was sent in after the 30-day period and show that you replied as soon as you could.

If Customs and Excise does not think your explanation is reasonable it will write and tell you why. The decision by Customs and Excise about whether or not to conduct a review requested late is final. However, you may still appeal to the Tribunal against the decision that Customs and Excise has refused to review late. You have 30 days from the date of the refusal in which to do this, if you wish.

What happens during the review and how long does it take?

Customs and Excise will appoint an officer, who has not previously been involved with the decision you disagree with, to carry out a review of the decision. You can put your case in writing to the review officer.

The review will usually be completed within 45 days. In some instances it may take longer and Customs and Excise will get in touch and ask you to agree a longer period. If Customs and Excise does not write to you telling you the outcome of the review within the review period you can appeal to the Tribunal.

When the review has been completed the review officer will write and tell you of their decision.

If Customs and Excise does not complete its review within the 45 days (or longer agreed period) it will usually ask you whether you will agree to an extension so that it can

complete the review. If no extension is agreed, it will write to you explaining that the review is upheld. You will then have 30 days to send your appeal to the Tribunal, if you wish to do so.

If you don't agree with the review conclusions

If you disagree with the decision reached by the review officer you can appeal to the Tribunal. You need to do this within 30 days of the review conclusion letter (or the letter telling you that the review conclusion is treated as upholding the original decision). The Tribunal can alter the decision if it thinks it is wrong.

If you don't reply to the review conclusions

If you don't reply to the letter telling you the decision reached by the review officer, or appeal to the Tribunal, within 30 days, Customs and Excise will assume that you agree with its conclusions. It will then amend the decision in line with the outcome of the review and, where relevant, will amend the amount of tax or penalty you or your business has to pay.

Appealing to the Tribunal

If you want a Tribunal to consider your appeal or application you must send it to the Tribunal within 30 days of:

- the date on the decision letter (if you do not want a review);
- the date on the review conclusion letter (or the letter telling you that the review conclusion is treated as upholding the original decision);
- the date Customs and Excise refused to do a review which was requested late.

You can do this either by writing to the Tribunal or completing the Tribunal appeal form.

However, you cannot ask for a review by Customs and Excise if you have already appealed to the Tribunal, or appeal to the Tribunal if you have already asked for a review by Customs and Excise. You can ask for your appeal to be considered by the Tribunal without having a review first (except for certain decisions which are linked to a restoration decision). For more information about what are 'linked decision' see Notice Appeal 2 MAN.

Problems paying the amount under dispute

The Tribunal will not usually hear your appeal unless the tax due as a result of the decision you disagree with has been paid.

But if you believe that paying the amount you wish to appeal against would cause you hardship you can ask Customs and Excise not to collect the payment due until the appeal has been considered by the Tribunal. You will need to:

- write to the officer who made the original decision;
- explain how paying this amount before the appeal hearing would cause you hardship.

Customs and Excise will write and tell you whether or not it agrees with delaying the payment. If it does not, you can also refer this to the Tribunal.

Getting someone to act on your behalf

You don't have to deal with Customs and Excise personally. An accountant or other adviser can act on your behalf.

Customs and Excise has a strict legal duty of confidentiality which means that it needs your **written** permission before it can deal with your professional tax adviser or accountant.

You can appoint someone else to act for you, perhaps because you are ill, or have a disability or do not speak English. This person might be a friend or relative, or an adviser from a voluntary organisation. You will have to give permission for this person to deal with your affairs, whether over the telephone or in writing.

What to do if you want to provide further information

If at any time, you have further information that you think might affect a decision you should send it to the officer who sent you the decision letter. You can continue to discuss your affairs with this officer even if you have asked for a review or appealed to the Tribunal.

Amendments to this Notice

21 Jan 2016	List of indirect taxes updated
30 May 2018	Privacy Notice added
16 December 2020	List of indirect taxes on page 3 updated to include Soft Drinks Industry Levy. Hyperlinks updated on pages 6 and 7.

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/>

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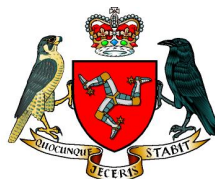
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