

Isle of Man Customs and Excise

Compliance Checks – Electronic Records

Sending us electronic records

We have given you this factsheet because we want you to send us some of your electronic records so that we can examine them as part of our compliance check.

We have also given you one of our general information factsheets. You should read that factsheet carefully, as it contains important information about giving us information and documents. For the full list of factsheets in our compliance checks series go to <http://www.gov.im/categories/tax-vat-and-your-money/customs-and-excise/public-notices/visits-by-customs-and-excise-officers/>

What do we mean by 'electronic records'

Electronic records consist of information or documents that are made or stored on any electronic device or system – whether it is a commercial system or a custom made one. This includes records made or stored:

- on any type of computer, electronic cash register, or till
- using accounting software, electronic databases, or spreadsheets

We will **not** ask you to convert your paper records into electronic format just so that you can send them to us electronically.

The benefits of sending us your electronic records

It will be quicker and easier for us to examine your electronic records in our office. This will normally mean that we will be able to tell you sooner if we need anything else from you to carry out our check, or if we find anything wrong. It will also save you time and money because you will not have to print copies of all the records that we need to see.

Also, if we need to visit your premises or meet you to discuss our findings as part of our check, this should take less time and will allow you to get on with running your business.

What if you don't want to give us your records?

We will only ask for records that we need to help us carry out the compliance check. When we ask for records, we will explain what we need and why we need them.

We will normally ask you to send us the records voluntarily and we will welcome any help that you give us. If you don't send the records voluntarily, then we may give you an information notice, which is a document that legally requires you to give us what we ask for, so that we can check your tax position. This can include electronic records. You can find more details about information notices in our factsheet 2 MAN, 'Information notices'. Go to <http://www.gov.im/categories/tax-vat-and-your-money/customs-and-excise/public-notices/visits-by-customs-and-excise-officers/>

Handling of data

Your electronic records will be examined by one of our experienced officers. It will normally be this officer who contacts you to discuss your electronic records and systems. However, the officer dealing with the compliance check, who may be different, will have overall responsibility for the compliance check.

Data security

Your records will be safe with us and we will keep them confidential at all times. We only ever use secure and encrypted systems to transport and store your data.

How to send the records to us

There are several ways you can send us your electronic records. The officer involved with the compliance check will tell you more about this when they contact you.

Please **do not** send us any electronic records until you have agreed with us how you will send them.