



**Isle of Man**  
Government

*Reiltys Ellan Vannin*

# Notification of Vehicle Arrival New or Used Vehicle

## Paragraph 2(5A) to (5D) of Schedule 12 to the Value Added Tax Act 1996

Please read the Notes in the Leaflet NOVA 3 MAN and Notice 728 to help you complete the form.

This is available from the Advice Centre at Custom House or on the website at <http://www.gov.im/customs>

This form is for use by individuals and businesses required to submit a NOVA notification to Customs and Excise for customs clearance that will allow a vehicle to be registered and licensed by the Department of Infrastructure. This form should be used for a vehicle brought to the Island from the United Kingdom, an EU Member State or a vehicle imported from outside the EU by a business.

The completed form allows Customs and Excise to assess whether or not any customs charges are due in respect of the vehicle and, if so, ensure that they are accounted for properly.

A separate form is required for each vehicle to be notified.

For other vehicles imported from outside the United Kingdom or EU you will need to complete one of the following forms –

C.384: for a new or used vehicle imported by a private individual from a place outside the EU – <http://www.hmrc.gov.uk/forms/c384.pdf>

C.104A: for a vehicle imported from outside the EU for which you are claiming transfer of residence relief – <http://www.hmrc.gov.uk/forms/c104a.pdf>

C.179B: for a vehicle being re-imported into the EU – <http://www.hmrc.gov.uk/forms/c179b.pdf>

C&E 109: to apply for the release from any conditions previously placed on an imported vehicle – <http://www.hmrc.gov.uk/forms/ce109.pdf>

### Part 1 – Person making the notification

Full name	
Address	
VAT registration number (if applicable)	
Telephone number	
Mobile number	
Email address	
Are you making the notification on your own behalf or on behalf of someone else?	Self – please go to Part 3 Someone else – please go to Part 2  <i>(delete as appropriate)</i>

## Part 2 – Purchaser/importer

Only complete this Part if making the notification on behalf of someone else.

Full name	
Address	
VAT registration number (if applicable)	
Telephone number	
Mobile number	
Email address	

## Part 3 – Origin of the vehicle

Is the vehicle – <ul style="list-style-type: none"><li>• purchased "new"? <input type="checkbox"/></li><li>• a used vehicle? <input type="checkbox"/></li></ul>	
Country of export	
Date and place of import into United Kingdom/Isle of Man. Import entry number and date (if applicable)	

## Part 4 – Vehicle details

Make	
Model	
Type	
Year of manufacture	
VIN (chassis or frame number)	
Engine number	
Left-hand drive?	Yes / No / Not applicable <i>(delete as appropriate)</i>
Mileage	

Engine size and type	
Seating	
Capacity (if goods or commercial vehicle)	
Foreign registration mark	
Date first registered for road use in another country (if applicable)	
Date made available to person importing the vehicle	
Date of arrival in United Kingdom/Isle of Man	
Do you have a purchase invoice for the vehicle?	Yes / No / Not applicable <i>(delete as appropriate)</i> If you have a purchase invoice please supply this.
Purchase date (if applicable)	
Supplier (if applicable) and VAT Registration Number	
Price paid (if applicable)	
Are you claiming any relief from your VAT liability for this vehicle?	Yes / No If "Yes" please supply evidence to support your claim.

#### **Part 5 – Leasing arrangements by VAT-registered businesses**

Only complete this Part if the vehicle is leased from a supplier outside the United Kingdom by a business registered for VAT in the Isle of Man or United Kingdom.

Is there an option to purchase at the end of the contract?	Yes / No <i>(delete as appropriate)</i>
How long is the lease contract for?	
At the end of the contract, will the vehicle be returned back to the EU state of supply?	Yes / No <i>(delete as appropriate)</i>

**DECLARATION**

I declare that the information I have provided in this notification is accurate and complete to the best of my knowledge. I understand that a false declaration may render me liable to a penalty.

Signature

Full name

Date

Status (e.g. company director, company secretary, partner, sole proprietor, LLC registered agent, etc)

If you have completed this form on behalf of a VAT-registered business you will need to ensure that an authorised signatory of the business also signs below to confirm to Customs and Excise that they have authorised you to act for them.

I/we have authorised that the named agent above has been authorised to complete the NOVA notification and declaration on my/our behalf, and the Treasury is authorised to exchange information with them in relation to this NOVA notification.

Signature

Full name

Date

Status (e.g. company director, company secretary, partner, sole proprietor, LLC registered agent, etc)

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/>

**For official use only**

NOVA reference	NOVA/
Date	Date Stamp