



**Isle of Man
Government**

Reiltys Ellan Vannin

The Treasury

Yn Tashtey

Freedom of Information
Seyrsnys Fysseree

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Date: 31 October 2017

REFERENCE NUMBER: IM105648I
REQUEST UNDER THE FREEDOM OF INFORMATION ACT 2015 ("the Act")

Thank you for your request dated 4 October 2017.

Your request

You asked: -

Please could the Treasury disclose, for each financial year from 2011/2012 to the latest year for which information is available:

- 1) the total amount, in GBP, of Value Added Tax refunded on the import of aircraft into the European Union via the Isle of Man;*
- 2) the number of refund claims submitted on the import of aircraft;*
- 3) the number of aircraft which received a 100% VAT refund.*

Response to your request

A response to your request is provided overleaf.

Financial Year	(1) £m GBP VAT refunded on aircraft imports *	(2) Refund claims submitted	(3) No. claims where 100% refund was received
2011/12 **	48.7	17	17
2012/13	118.2	46	46
2013/14	202.8	42	42
2014/15	224.0	61	61
2015/16	94.9	34	34
2016/17***	101.5	31	31
Total	790.1	231	231

Please note:

- * **these figures also represent the amount of Import VAT paid in respect of the imported aircraft.**
- ** **the information reported for the year 2011/12 relates to the period 11th October 2011 to 31st March 2012.**
- *** **the latest financial year for which information is available is 2016/17.**

Your right to request a review

If you are unhappy with this response to your freedom of information request, you may ask us to carry out an internal review of the response, by completing a complaint form and submitting it electronically or by delivery/post to me at the above address. An electronic version of our complaint form can be found at www.gov.im/foireview. If you would like a paper version of our complaint form to be sent to you by post, please contact me and I will be happy to arrange for this. Your review request should explain why you are dissatisfied with this response, and should be made as soon as practicable. We will respond as soon as the review has been concluded.

If you are not satisfied with the result of the review, you then have the right to appeal to the Information Commissioner for a decision on;

1. Whether we have responded to your request for information in accordance with Part 2 of the Freedom of Information Act 2015; or
2. Whether we are justified in refusing to give you the information requested.

In response to an application for review, the Information Commissioner may, at any time, attempt to resolve a matter by negotiation, conciliation, mediation or another form of alternative dispute resolution and will have regard to any outcome of this in making any subsequent decision.

More detailed information on your right to a review can be found on the Information Commissioner's website at www.inforights.im/.

Should you have any queries concerning this letter, please do not hesitate to contact me.

Further information about freedom of information requests can be found at www.gov.im/foi.

Yours sincerely,



FOI Coordinator, the Treasury