

Isle of Man Government: Customs & Excise Division

Registering For VAT As An Agent

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Introduction

This guide has been produced to provide a step by step guide for first time agents of the online service for submission of VAT returns, EC Sales Lists and an online facility for payments to Customs and Excise.

The online VAT service allows agents to:

- Submit VAT returns (with an extended period of 7 calendar days);
- Make payments by debit and credit card;
- Submit EC Sales lists;
- Manage multiple registrations;
- View submission history of VAT returns and EC sales lists;
- Receive e-mail notifications when VAT returns are available for completion;
- Receive updates from Customs & Excise in relation to VAT and other indirect tax matters;
- Change postal addresses;
- Print VAT registration certificates (VAT 4).

Note: Agent registration/client registration

This guide assumes the agent has registered for online services with Customs and Excise and, that the companies being acted for by the agent have given their authorisation to Customs and Excise for you to act on their behalf.

The forms required to register as an Agent are an AG1 MAN and AG2 MAN form available from: <https://www.gov.im/categories/tax-vat-and-your-money/customs-and-excise/customs-and-excise-forms/> or by contacting Customs and Excise.

Registering For Agent VAT Services

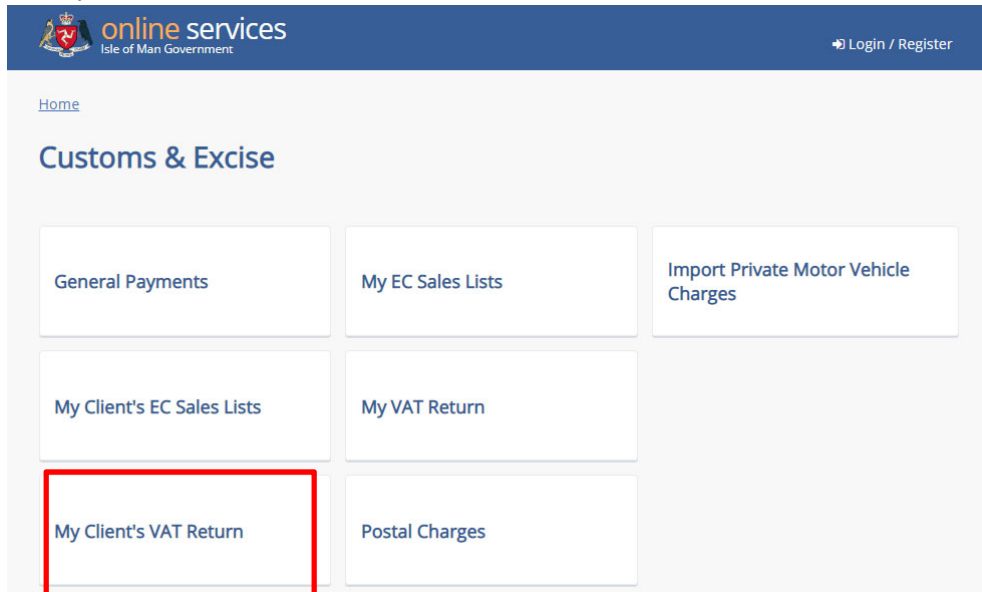
1. From the Welcome Screen; select the menu option '**Customs & Excise**'

The screenshot shows the 'online services' portal for the Isle of Man Government. The header includes the logo and 'Login / Register' link. The main content area is a grid of service tiles. The 'Customs & Excise' tile is highlighted with a red border. The tiles are as follows:

Births, Deaths & Marriages Register and order certified copies of certificates	Freedom of Information Search and Create Freedom of Information requests	Planning Applications Search for planning applications and submit objections or comments
Cattle Passports Registering cattle births, deaths and movements on and off holdings	Income Tax Includes submission of Tax returns and making payments	Rates Payments Pay your rate demand easily and securely online
Companies Registry Search, view and purchase company documents.	Invoice Payments Pay for Government invoices issued by the Finance Governance Division	Student Awards Student Award applications
Covid-19 Payments Pay a fixed penalty notice	Job Search Search for jobs and receive notifications on newly advertised jobs	Travel Notification Service Entry Permits and Landing Forms
Customs & Excise Submission of VAT returns and EC Sales Lists and making payments	Manx National Heritage Access the MNH 'Newspaper and Publications' collections	Vehicles & Driving Includes vehicle tax, parking fines, drive & vehicle test applications
Deeds and Probate Registry Search and download deed or probate documents	Manx Utilities Pay your electricity & water bills, invoices and security deposits	
Fishing Licences Buy Reservoir, Coarse and Other Waters fishing licences	MERA & SSS Manx Earnings Replacement Allowance and Salary Support Scheme	

2. The screen below will be presented. Select the relevant links '**My Client's VAT Return**' or '**My Client's EC Sales List**'.

- *Note: One login can be used for both '**Agent**' and '**Trader**' VAT services; should it be required.*



3. If you choose the '**My Clients VAT Return**' option, you will be presented with the screen below and asked to provide the following information:

- a) **Agent reference number.**
- b) **An activation code** – This will have been provided to you when registering as an agent for online services, if you do not have or know your activation code, you can request a new one by contacting (01624) 648188 or by sending an e mail to: online.customs@gov.im.
- c) **A keyword** – This will have been chosen when registering as an agent for online services

Once the above information has been entered, be sure to tick the box that says: '**I CONFIRM THAT I HAVE READ, UNDERSTOOD AND AGREE THE TERMS AND CONDITIONS**' and then select the '**Continue**' button. These are the same Terms and conditions which must be agreed to in order to register with Isle of Man Government online services Portal and can be found at the end of this guide.

VAT Services Enrolment


To maintain your security, please enter your Agents Reference Number, Activation Code and Keyword in the relevant boxes. **Please note that these are case sensitive.**

 Agent Reference Number:	<input type="text"/>	*
 Activation Code:	<input type="text"/>	*
 Keyword:	<input type="text"/>	*

Terms & Conditions

Please read carefully the following terms and conditions that apply to using the Trader VAT Return service. If you accept the Terms and Conditions please tick the box to confirm your acceptance at the foot of the page.

If you don't accept the Terms and Conditions then your account will be created but will remain inactive until you accept the terms & conditions. You will be prompted to do so the first time you log in to your account.

 www.gov.im is a website managed by the Isle of Man Government.

In these terms and conditions 'we' and 'us' mean the Isle of Man Government. References to the Isle of Man Government in these terms and conditions include, where appropriate, references to any Department or Statutory Board (as defined in the Interpretation Act 1976) and to any person or body of persons holding office under the Crown in right of the Isle of Man.

This website is maintained for your personal use and viewing. Access and use by you of this site constitutes acceptance by you of these Terms and Conditions of Use. This version of the Terms and Conditions takes effect from 1st July 2005.

These Terms and Conditions shall be governed by and construed in accordance with the laws of the Isle of Man. Any dispute arising under these Terms and Conditions of Use shall be subject to the exclusive jurisdiction of the Manx courts.

Updates and modifications will be made to these Terms and Conditions of Use from time to time. Please ensure you check these Terms and Conditions of Use each time you access or use this site.

I confirm that I have read, understood and agree the Terms and Conditions

4. The next screen allows you to change your default contact details for online services. **Select Save and Return to VAT Services** to save any changes or **Back to VAT Services** to keep the default.

VAT Service Enrolment

You are now successfully enrolled with VAT Service. When you return to the VAT Service Home Page you will now have the ability to view and submit your VAT Returns online.

As part of this service you can elect to have service specific contact details that will override your default account details shown below. If you wish to provide alternate details for this service please complete the form below.

Use your standard contact details for this service

Account Email Address: test.company@manxmail.com

Account Telephone Number: 0123456789

Use alternative contact details for this service

Optional Email Address for My Client's VAT Return:

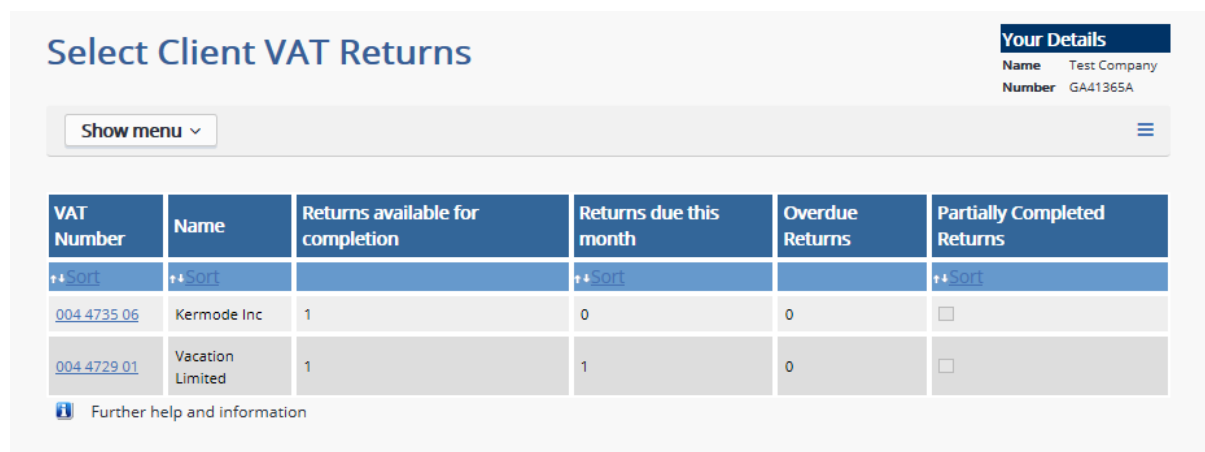
Optional Phone Number for My Client's VAT Return:

5. After completing this, you will be returned to the 'Select a Service' page, as shown below:

The screenshot shows the 'online services' website for the Isle of Man Government. The header is dark blue with the logo on the left and 'Customs Online Test Account' with a menu icon on the right. Below the header, there is a 'Home' link and a main heading 'Customs & Excise'. The main content area features five white tiles with blue text: 'General Payments', 'My Client's VAT Return', 'My VAT Return', 'My Client's EC Sales Lists', and 'My EC Sales Lists'. The tiles are arranged in two rows: the first row has three tiles and the second row has two tiles.

Submitting a Clients VAT Return/EC Sales List

1. Click either **My Client's VAT Return/My Client's EC Sales Lists**, and you will be presented with a form, similar to the one below, asking you to select your client.

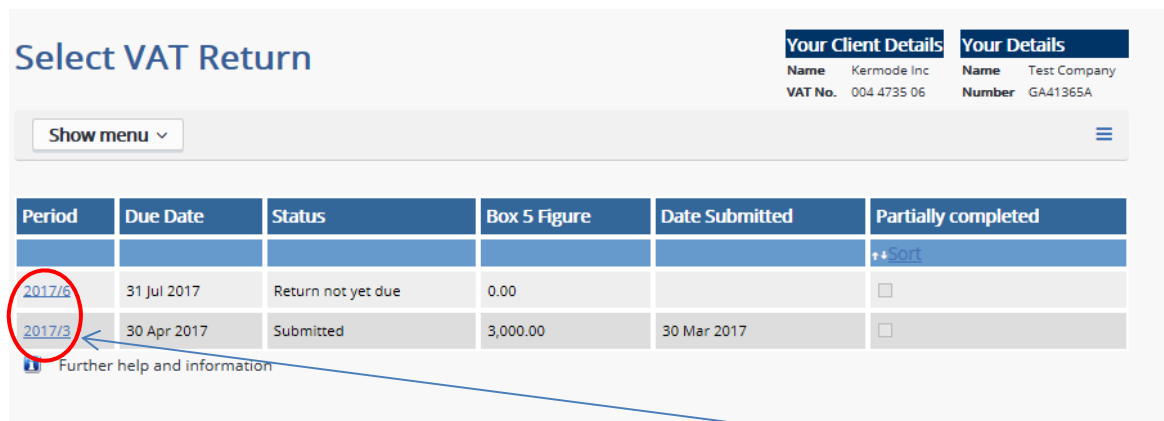


The screenshot shows a web interface titled "Select Client VAT Returns". At the top right, there is a "Your Details" section with "Name: Test Company" and "Number: GA41365A". Below this is a "Show menu" button. The main content is a table with the following columns: "VAT Number", "Name", "Returns available for completion", "Returns due this month", "Overdue Returns", and "Partially Completed Returns". Each column has a "Sort" link. The table contains two rows of data:

VAT Number	Name	Returns available for completion	Returns due this month	Overdue Returns	Partially Completed Returns
004 4735 06	Kermode Inc	1	0	0	<input type="checkbox"/>
004 4729 01	Vacation Limited	1	1	0	<input type="checkbox"/>

At the bottom left, there is a link: "Further help and information".

2. The form shows the number of returns available for completion, number due this month, number overdue and partially complete returns per client.
3. Click on your clients VAT number to select their return, this will show you a table of all the chosen clients returns and their status.



The screenshot shows a web interface titled "Select VAT Return". At the top right, there are two sections: "Your Client Details" with "Name: Kermode Inc" and "VAT No.: 004 4735 06", and "Your Details" with "Name: Test Company" and "Number: GA41365A". Below this is a "Show menu" button. The main content is a table with the following columns: "Period", "Due Date", "Status", "Box 5 Figure", "Date Submitted", and "Partially completed". Each column has a "Sort" link. The table contains two rows of data:

Period	Due Date	Status	Box 5 Figure	Date Submitted	Partially completed
2017/6	31 Jul 2017	Return not yet due	0.00		<input type="checkbox"/>
2017/3	30 Apr 2017	Submitted	3,000.00	30 Mar 2017	<input type="checkbox"/>

A red circle highlights the "2017/3" period link, and a blue arrow points from it towards the text in step 4. At the bottom left, there is a link: "Further help and information".











4. Select the VAT/EC Sales Period you want to complete by clicking on the underlined period; this will open the return as shown below (it looks similar to your paper VAT/EC Sales return). From here you can choose to complete and submit the return either with or without payment or simply just save your return to complete at another time.

VAT RETURN FOR PERIOD 2014/10


Start Date 1 Aug 2014 End Date 31 Oct 2014 Due Date 30 Nov 2014

Your Details

Name Testing
VAT No. 000 0000 00

VAT Details	Box	£	
 VAT due in this period on SALES and other outputs	1	<input type="text"/>	
 VAT due in this period on ACQUISITIONS from EC member states other than the U.K.	2	<input type="text"/>	
 Total VAT due (the sum of boxes 1 and 2)	3	<input type="text"/>	
 VAT reclaimed in this period on PURCHASES and any other inputs, including acquisitions from the EC	4	<input type="text"/>	
 Nett VAT to be paid to Customs or reclaimed by you	5	<input type="text"/>	
Totals		£	p
 Total value of SALES and all other outputs excluding any VAT	6	<input type="text"/>	<input type="text" value="00"/>
 Total value of PURCHASES and all other inputs excluding VAT	7	<input type="text"/>	<input type="text" value="00"/>
 Total value of all SUPPLIES of GOODS and related services, excluding any VAT, to EC member states from the I.O.M. or U.K.	8	<input type="text"/>	<input type="text" value="00"/>
 Total value of all ACQUISITIONS of GOODS and related services, excluding any VAT, from EC member states to the I.O.M or U.K.	9	<input type="text"/>	<input type="text" value="00"/>
 Total value of SUPPLIES of IOM accommodation or renovation and repair of dwellings subject to VAT at the rate of 5%	10	<input type="text"/>	<input type="text" value="00"/>

By submitting this return you are declaring that the information on it is true and complete. A false declaration can result in prosecution.

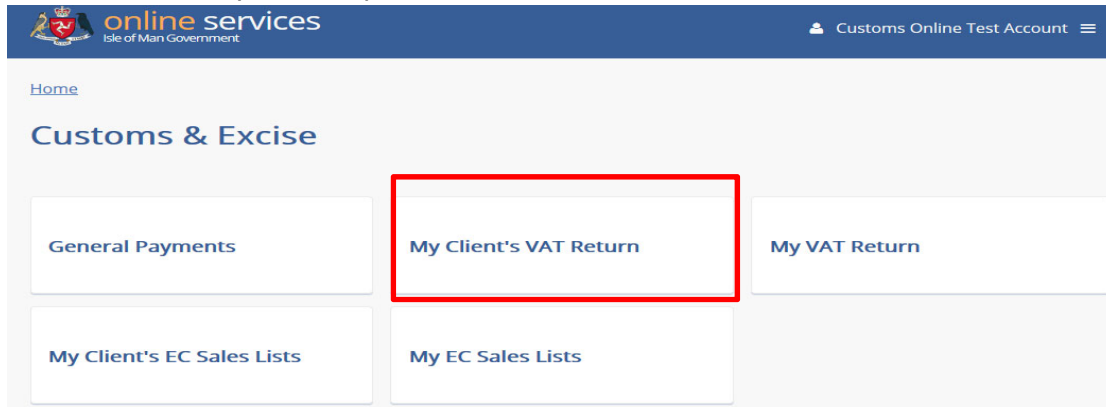
For more information on this page please click the Information icons  to the left of each line.

- Note: If you select the **'Save'** option, this will only save your current VAT return and it will not be submitted. If you select the **'Submit with Payment'** option then you will be taken through to the payments screen where you can pay via **'BACS Credit Transfer', Credit Card'** or **'Debit Card'**. If you select the **'Submit Without Payment'** option; then your return will be submitted without payment and will only warn you if payment is due to Customs & Excise, from here it is up to you to arrange payment to us in the allotted time frame.

Additional Options

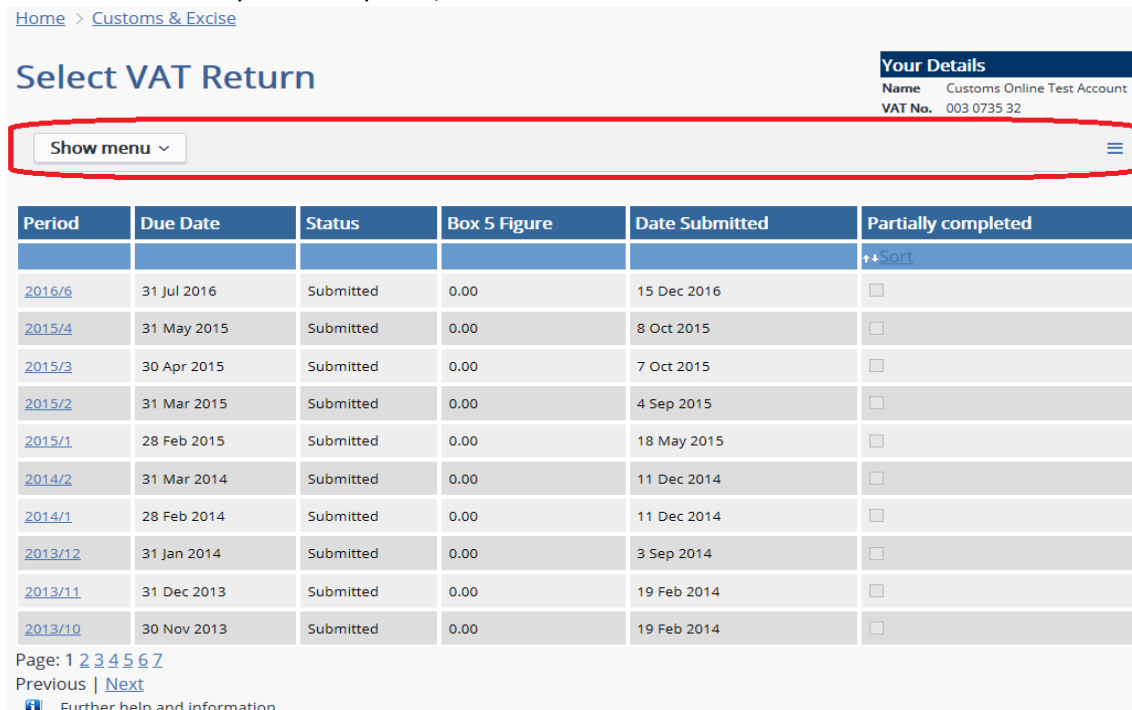
As an agent there are some additional options available to you.

Select one of the My Client's options.



The screenshot shows the 'online services' portal for the Isle of Man Government. The user is logged in as 'Customs Online Test Account'. The main heading is 'Customs & Excise'. Below this, there are five buttons: 'General Payments', 'My Client's VAT Return' (highlighted with a red box), 'My VAT Return', 'My Client's EC Sales Lists', and 'My EC Sales Lists'.

Select one of the My Client's options, from the next screen choose show menu.

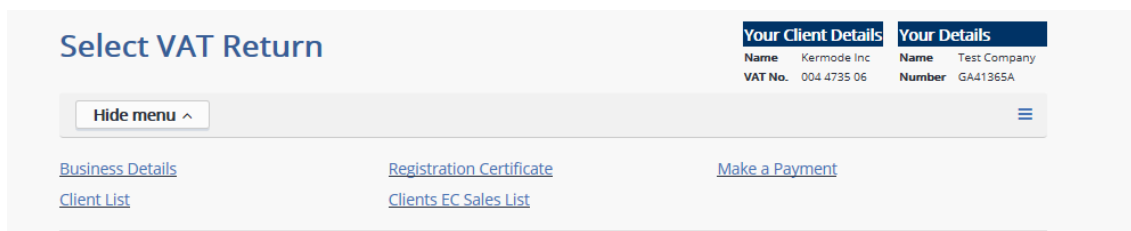


The screenshot shows the 'Select VAT Return' screen. The user is logged in as 'Customs Online Test Account' with VAT No. 003 0735 32. A 'Show menu' button is highlighted with a red box. Below the button is a table of VAT returns.

Period	Due Date	Status	Box 5 Figure	Date Submitted	Partially completed
2016/6	31 Jul 2016	Submitted	0.00	15 Dec 2016	<input type="checkbox"/>
2015/4	31 May 2015	Submitted	0.00	8 Oct 2015	<input type="checkbox"/>
2015/3	30 Apr 2015	Submitted	0.00	7 Oct 2015	<input type="checkbox"/>
2015/2	31 Mar 2015	Submitted	0.00	4 Sep 2015	<input type="checkbox"/>
2015/1	28 Feb 2015	Submitted	0.00	18 May 2015	<input type="checkbox"/>
2014/2	31 Mar 2014	Submitted	0.00	11 Dec 2014	<input type="checkbox"/>
2014/1	28 Feb 2014	Submitted	0.00	11 Dec 2014	<input type="checkbox"/>
2013/12	31 Jan 2014	Submitted	0.00	3 Sep 2014	<input type="checkbox"/>
2013/11	31 Dec 2013	Submitted	0.00	19 Feb 2014	<input type="checkbox"/>
2013/10	30 Nov 2013	Submitted	0.00	19 Feb 2014	<input type="checkbox"/>

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This shows a list of the available options.



The screenshot shows the 'Select VAT Return' screen. The user is logged in as 'Kermode Inc' with VAT No. 004 4735 06. The screen displays a 'Hide menu' button and a list of available options: 'Business Details', 'Client List', 'Registration Certificate', 'Clients EC Sales List', and 'Make a Payment'.

The **Business details** screen allows you to toggle electronic messages and alerts on or off.

Business Details

Your Details

Name Test Company
Number GA41365A

Show menu ▾



Messages

Customs and Excise may periodically deliver electronic messages or alerts to your nominated email address. However, you have the option not to receive such messages. If you choose not to receive any messages, please select the option 'I do not want to receive electronic messages and alerts.' below. Either option can be selected and changed at any time.

- I would like to receive electronic messages and alerts.
 I do not want to receive electronic messages and alerts.

Save

Cancel

The **Registration certificate** screen allows client VAT certificates to be reprinted

VAT Registration Certificate

Your Details

Name Test Company
Number GA41365A

Show menu ▾



Select your client's VAT Number, then the PRINT button to print their VAT Registration Certificate. If any details are incorrect, or you have any queries, please contact customsonline@gov.im quoting your Agent number and the VAT number.

VAT Number: *

004 4735 06
004 4729 01

Print

Cancel

The **Make a payment** screen allows payments to be raised for a client

VAT Services

Your Details

Name Test Company
Number GA41365A

Show menu ▾



Create a Payment

Required fields are marked with *.

VAT Number: *

Period:

How much would you like to pay?: *

Comments:

Add to Payment Basket

Proceed to Payment Basket

Cancel

Client List and **a Clients EC Sales Lists** will show clients registered to you

Select Client VAT Returns

Your Details
Name Test Company
Number GA41365A

Show menu ▾



VAT Number	Name	Returns available for completion	Returns due this month	Overdue Returns	Partially Completed Returns
004.4735.06	Kermode Inc	0	0	0	<input type="checkbox"/>
004.4729.01	Vacation Limited	1	1	0	<input type="checkbox"/>

Contacting Us

If you require any further assistance when using the online services, please use one of the contact points below:

- a) Resetting or forgotten login ID or password: (01624) 686111
- b) Requesting an activation code/registration certificate by phone: (01624) 686677
- c) Enquiries can also be sent via e mail to: online.customs@gov.im

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In interpreting these Terms and Conditions of Use:

- *the use of the singular includes the plural and the use of the plural includes the singular;*
- *it is not intended that the headings should be taken into account; and*
- *an "Associated Business" means a business assisting the Isle of Man government in the provision of the goods and services for which the government is responsible, which businesses include without limitation:*
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