

Payments

Payments to Isle of Man Customs and Excise (IOMCE)

Ways to pay

Same or next working day

- 'Faster Payments' using online banking
- CHAPS
- Debit Card or Credit Card via [Online Services](#)

3 working days

- BACS Credit Transfer
- Standing Order (for businesses on an agreed time to pay arrangement, using the Annual Accounting Scheme or Payments on Account)

Before making a payment by electronic means (i.e. Faster Payments, CHAPS, BACS Credit Transfer)

Make sure your payment will reach IOMCE's bank account by the deadline. You may have to pay a late payment penalty if you do not pay on time.

If the deadline falls on a weekend or bank holiday, your payment must arrive in IOMCE's bank account on the last working day before the deadline.

Banks and Building Societies can operate different arrangements for setting up payments, e.g. CHAPS, BACS Credit Transfer. As it is your responsibility to ensure your payment is made on time, we suggest you check the following with your own Bank or Building Society:

- Are there any single or daily limits to how much you can transfer from your account?
- Is there a Bank or Building Society cut-off time for processing payments on the same day?
- How long will it take for your Bank or Building Society to send your payment to us?

If you are paying VAT please remember to use your VAT number as the payment reference.

If you are paying Customs or Excise duties please remember to use your Customs or Excise regime approval number as the payment reference.

Checking these details and observing the cut-off times will help to ensure that you do not miss your payment deadline and incur late payment penalties.

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Making a payment

Go to [Online Services](#)

If you are VAT registered and would like to submit your VAT return and make a VAT payment, please use the [My VAT Return](#) or [My Client's VAT Return](#) service. When submitting your VAT return Online, if you select the '**Submit with Payment**' option you will be taken through to the payments screen where you can pay via '**BACS Credit Transfer**', '**Debit Card**' or '**Credit Card**'. Selecting '**BACS Credit Transfer**' will provide you with the bank account details to which you should arrange to make payment. If you want to make a VAT payment without submitting a return click the '**Show menu**' icon and select '**Make a Payment**'. You will be given the same payment options as above and, if paying by '**BACS Credit Transfer**', provided with the bank account details at the end of the payment process. The same bank account details should be used for payment by other means, i.e. Faster Payments, CHAPS or when arranging a Standing Order.

For all other payments by Debit Card or Credit Card via [Online Services](#) select the [Customs General Payments](#) option. Other payments include Postal Charges, Customs Duties and Excise Duties (a full list can be found using the 'Payment Type' drop down menu).

For payment of Customs or Excise Duties by electronic means, i.e. Faster Payments, CHAPS, BACS Credit Transfer, our bank account details are provided on your return.

Receipt of payment

For payment by electronic means, i.e. Faster Payments, CHAPS, BACS Credit Transfer, as standard practice we use our statement date as the date of receipt for accounting purposes in respect of incoming funds. However, there is a point at which the statement date for incoming funds has to change to the next working day and this happens at 17:30 hours each day. For instance, if you make a same day payment on the deadline using Faster Payments, but after 17:30 hours, the date of receipt will be the next working day after the deadline and you may incur a late payment penalty.

For same day payment on the deadline by Debit Card or Credit Card via [Online Services](#) the day of payment is the date of receipt for accounting purposes.

Further advice or guidance

Please contact our Finance Unit CustomsFinance@gov.im or Debt Management Unit dmu.customs@gov.im