

6 Business activities

Provide a full description of your business activities. Do not use General terms such as "Consultant" or "Retailer".

Website:

You must enclose suitable evidence to support your activities (e.g. copy contracts, agreements, sales invoices, purchase invoices for stock/equipment).

If your business relates to the following activities, please also complete the appropriate form indicated:

Land and property:	REG 3 MAN
Yachts:	REG 4 MAN
Aircraft:	REG 7 MAN

7 Other business

Have you, or any of the partners or directors in this business been involved in running any other IOM/UK business in the past 2 years?

Yes No

If yes, please provide the names (and VAT numbers where appropriate)

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Reason for VAT Registration

Please **answer only one** of questions 8 to 12, then go to question 13

8 Voluntary registration:

Are you applying for voluntary registration because your turnover is below the registration threshold?

Yes

Please choose either a), b) or c). If b) also complete REG5MAN turnover sheet.

a) I am not making taxable supplies but I intend to in the future.

b) I am making taxable supplies below the registration threshold.

c) I am established in the Isle of Man and make or intend to make supplies only outside the IOM/UK

What date do you wish to register from?

DD	MM	YYYY
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9 Compulsory registration:

Please choose either a), b) or c). Also complete REG5MAN turnover sheet

- a) My taxable supplies have exceeded the registration threshold in any 12 month period or less

When did this occur?

DD	MM	YYYY
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- b) I expect, or had grounds in the past to expect my taxable turnover would exceed the registration threshold in the following **30 day period alone**

When did this occur?

DD	MM	YYYY
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If you have chosen a) or b) above, please indicate if you wish to register earlier than the date on which you are required to be registered.

I would like to register from:

DD	MM	YYYY
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- c) I am a non-established taxable person in the IOM/UK, making or intending to make taxable supplies in the IOM

When did this occur?

DD	MM	YYYY
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10 Request for exception or exemption from VAT registration:

Please choose either a) or b)

- a) Exception from VAT registration: my taxable turnover has exceeded the VAT registration threshold, but I expect this will only be temporary and my turnover will fall below the VAT deregistration threshold within the following 12 months.

When did this occur?

DD	MM	YYYY
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- b) Exemption from VAT registration: I wish to be exempted from registration because my taxable supplies are wholly or mainly zero rated.

The expected value of my zero rated supplies in the next 12 months is:

11 VAT Group:

I am registering as the representative member of a VAT group

If "Yes" you must complete forms VAT 50 MAN and VAT 51 MAN.

12 Business Transfers:

Are you registering for VAT because you've either:

a) Taken over (or about to take over) a business as a going concern.

b) Changed (or about to change) the legal status of a VAT registered business.

Date of transfer or change

DD	MM	YYYY
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I wish to register from (if earlier)

DD	MM	YYYY
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Name of previous owner

VAT Number

13 Value of Supplies:

What value of supplies do you expect to make in the next 12 months?

Taxable (excluding zero rated)

Zero rated

Other (e.g. those made outside the IOM/UK)

Do you expect to make Exempt supplies

Yes

No

14 VAT return periods

Please tick one of the options below, this is the frequency of when a VAT return will need to be submitted.

Monthly VAT returns

Quarterly returns ending
March, June,
September, December

April, July,
October, January

May, August,
November, February

Annual VAT returns

If you selected Annual VAT returns please also submit form VAT 600 AA MAN application to join annual accounting scheme.

If you want to appoint an agent for VAT purposes please submit an AG2MAN form.

15 Bank details:

Name and address of your bank:

Post Code:

Bank Sort Code:

Bank Account Number:

Name in which account is held:

The bank account must be in the name of the VAT registration applicant (e.g. person or company) and must be a UK clearing bank.

Declaration

If you are signing as an authorised signatory, you must enclose your written authority from the VAT registration applicant.

Electronic Signature Acknowledgment - By clicking the signature box below, you are signing the document electronically. You agree that your electronic signature has the same legal validity and effect as your handwritten signature on the document, and that it has the same meaning as your handwritten signature.

I declare that the information given on this form and contained in any accompanying documents is true and complete

Status	<input type="text"/> <i>(e.g. proprietor, partner, director, trustee etc)</i>
Date	<input type="text"/>
Full name	<input type="text"/>
Signature	<input type="text"/>

Complete and return with all supporting documents to:-

Registration.customs@gov.im

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/>