



Isle of Man Customs and Excise Yacht/Motor Vessel Questionnaire

General Questions relating to the operation of the vessel

1. **Name of entity** applying to be VAT registered:
2. **VAT Application** submitted by:
3. **Name of vessel** :
4. **For an EU acquisition**; please state the Member State of destination (after leaving the Member State where the vessel was handed over/made available for the 1st time to **1.** above.)
5. **For an importation**; the port of first entry in the EU territory subsequent to the purchase of the vessel. (Please provide copies of Customs stamped import documents.)
6. **Address of vessel's home berth.**
(if this has been agreed, please supply a copy of any berthing agreement.)
7. **For charter vessels**, is it anticipated that the chartering of this vessel will be a seasonal activity? **If so:**

What dates and areas (Mediterranean, Caribbean etc.) comprise the anticipated chartering season?

How will the vessel be used outside the chartering season?
8. **Who is responsible** for the administration of Charters (including taking bookings, issuing charter agreements, invoicing and receiving payment)?
9. **Who is the employer** of the Captain and Crew?
10. **Total weeks usage** (including any use by the ultimate owner.) Weeks

Continued over

General Questions relating to the operation of the vessel (continued)

11. **Non 3rd party use**; is it anticipated that there will be any use of the vessel by the ultimate owner(s) or related parties? Yes No
12. **If yes**, please indicate the anticipated use by the ultimate owner(s) or related parties. In-season - number of weeks
Out-season - number of weeks
13. **If yes**, how will this use be accounted for? (e.g. bareboat lease, charter, Lennartz.)
14. **Is it envisaged**, that there will be any use of the vessel not covered by lease or charter agreements? **If yes**, please provide details:

Questions relating to the funding of the vessel

15. **Who is** ultimately providing the funds used to purchase the vessel? Ultimate owner
Third party
Both
- **Please provide copies of any loan agreement(s), mortgage deed, novation agreement relating to the funds used to purchase the vessel; and copy of loan account showing funds received and repayments made**

Checklist

In addition to the above, in order to support your application for VAT registration, please note that the following documents are required:

- Covering letter describing the proposed venture
- Detailed Business Plan
- Bill of Sale/ Purchase Invoice
- Boatyard/Builders agreement (if vessel is under construction)
- Certificate of vessel registry (if completed vessel)
- Central Charter Agent Agreement
- For Charter Vessels (MCA Certificate or equivalent)
- For Charter Vessels (copy of current insurance certificate showing specific authorisations)
- Intended or actual contractual arrangements with end users
- For leased yachts (lease agreement)

Signed **Date** / /

Data Protection Act 2002

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Where the law permits it may also get information about you from third parties, or give information to them - for example, in order to check its accuracy, prevent or detect crime, or protect public funds in other ways. These third parties may include the Police and other Government departments and agencies.