

Application for VAT Group Treatment Isle of Man Traders

Before you fill in this form please read VAT Notice 700/2, VAT group treatment.

Please write in CAPITAL LETTERS. This form must be signed by one of the applicant companies or by the person who controls the group. Please send the completed form to Isle of Man Customs & Excise, PO Box 6, Custom House, North Quay, Douglas, Isle of Man, IM99 1AG. If you have any queries regarding this form, please contact the Advice Centre on 648130.

Customs and Excise may refuse an application if they consider that it presents a revenue risk.

1 What are you applying for? (*tick as appropriate*)

To set up a new VAT group

To add to an existing group whose VAT registration number is

To remove from an existing group or to disband a group whose VAT registration number is

Please give the date you would like this application to take effect if you don't want it to take effect from the date on which it is received by Customs.

Note: Applications will not normally be allowed retrospectively (see Notice 700/2, VAT group treatment)

2 Full name of representative member

3 Is each of the proposed members of the group (including the representative member) a corporate body?

Yes No

Is each of the proposed members of the group (including the representative member) established in the Isle of Man or UK?

Yes No

If any of the proposed members of the group (including the representative member) are not established in the Isle of Man or UK, do they have a fixed establishment in the Isle of Man or UK?

Yes No

4 If this application is to set up a new group, or add to an existing group, does the controller of the group, to be named below, control each of the proposed members, and existing members, in accordance with the requirements set out in VAT Notice 700/2, VAT group treatment?

Yes No

If the answer is **No**, please state for which proposed members these conditions are not satisfied and explain how they are controlled. Give these details in an accompanying letter.

- 5 Please give full details of the individual, corporate body or partnership who controls the group (name, trading style and address). If it is a partnership give the names of **all** the partners.

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| |
| Postcode |

Telephone number

Fax number

Email

- 6 Once the VAT group has been set up (or the proposed changes to the membership of an existing group have been made) will it be partially exempt? (see VAT Notice 706, Partial Exemption) Yes No

(If **Yes**, please provide details in writing of the partial exemption method the group proposes to use to determine taxable input tax, and also provide reasons why you think this will determine a fair and reasonable deduction of input tax).

- 7 Does the representative member, or any proposed member of the group, have a partial exemption special method which has been either approved or directed by Customs and Excise? (Please provide details, in writing, if **Yes**). Yes No

- 8 Within the last 3 years, have any proposed members of the group purchased, acquired or imported capital assets which are, or will be, leased to, or otherwise used in the business of any of the other existing or prospective group members? (Please provide details, in writing, if **Yes**). Yes No

- 9 Does any company proposing to join or leave the group own any capital assets which will be subject to the capital goods scheme on the date on which this application is to take effect? (Please provide details, in writing, if **Yes**). Yes No

- 10 Will any proposed group members have made or received any pre-payment or down-payment in respect of any supply, part or all of which is to be delivered after it has joined the group? (Please provide details, in writing, if **Yes**). Yes No

- 11 If you are applying to remove a company from a group or to disband the group:

- a) Will any company proposing to leave the group be partly exempt if this change takes place? (If **Yes**, please provide details in writing of the partial exemption method that the company proposes to use to determine taxable input tax and reasons why you think this will give a fair and reasonable deduction of input tax). Yes No

- b) Will any company leaving the group have made or received any pre-payment or down-payment in respect of any supply, part or all of which will be delivered after it has left the group? (Please provide details, in writing, if **Yes**). Yes No
- c) Does any company leaving the group expect to incur input tax after having left the group which relates to any supply (including any disregarded intra-group supply) which it made whilst still a member of the group? (Please provide details, in writing, if **Yes**). Yes No

Declaration: You must complete this declaration

I declare that all the information given in this application and on any accompanying documents is correct and complete. I understand that all members of the group will be jointly and severally liable for the Value Added Tax due from the representative member.

Status

Date

(e.g. proprietor, partner, director, trustee etc)

Full Name

Signature

DATA PROTECTION ACT 2002

Customs & Excise collects information in order to administer the taxes for which it is responsible (such as VAT, excise duties, air passenger duty) and for detecting and preventing crime.

Where the law permits it may also receive information from third parties, or provide them with information, in order to check its accuracy, prevent or detect crime, or protect public funds. These third parties may include the police and other Government departments and agencies.