

Value Added Tax

Application to Join the Annual Accounting Scheme and Flat Rate Scheme

Please complete this form using capital letters and send it to Isle of Man Customs & Excise, PO Box 6, Custom House, North Quay, Douglas, Isle of Man, IM99 1AG. Please read the relevant Public Notices before completing this form. These are available online at www.gov.im/customs or from the Advice Centre on 648130. If you need further help or have any other queries, please call the Advice Centre.

About the business

Business Name

Business Address

Postcode

Telephone Number

VAT Registration Number (if known)

Annual Accounting Scheme

I would like my annual accounting year to end on the last day of
(please state month)

Flat Rate Scheme (FRS)

Tell us your main business activity.

Use one of the trade sectors from the table in Notice 733 *Flat Rate Scheme for small businesses*

Enter the flat rate percentage that you will use for this trade sector

I wish to use the FRS from the beginning of my next accounting period.

If you wish to use the FRS from another date, specify the date

Method of Payment

Please tell us how you would like to make your interim payments (please tick only one box)

Monthly Quarterly

I would like to pay the interim payments by *(please tick only one box)*

Standing Order Bank Giro Transfer BACS CHAPS

Declaration

The information given on this form is true and complete. I am eligible for the annual accounting scheme and I will notify Customs and Excise of any changes in circumstances which affect my eligibility for the scheme.

Name

Signature

Date

Data Protection Act 2002

IOM Customs and 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 we 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, other government departments and agencies.