



VALUE ADDED TAX ACT 1996

VALUE ADDED TAX (AMENDMENT) (No. 3) REGULATIONS 2000

Laid before Tynwald

16 May 2000

Coming into operation

22 March 2000

In exercise of the powers conferred on the Treasury by sections 3, 25(1) and 26(3) of, and paragraph 9 of Schedule 3, paragraph 8 of Schedule 3A and paragraph 10 of Schedule 4 to the Value Added Tax Act 1996^(a), and of all other powers enabling it in that behalf, the following Regulations are hereby made:-

Citation and commencement

1. These Regulations may be cited as the Value Added Tax (Amendment) (No. 3) Regulations 2000 and shall be deemed to have come into operation on 22nd March 2000.

Amendment

2. The Value Added Tax Regulations 1996^(b) shall be amended in accordance with the following regulations.

3. In regulation 2(1), in the meaning given for "registered person", for Schedule 2, 3 or 4" substitute "Schedule 2, 3, 3A or 4".

4. For regulation 5 substitute -

"5. (1) Where any person is required under paragraph 5(1) or 6(1) of Schedule 2, paragraph 3(1) of Schedule 3, paragraph 3(1) or 4(1) of Schedule 3A or paragraph 3(1) of Schedule 4 to the Act to notify the Treasury of his liability to be registered, the notification shall contain the particulars (including the declaration) set out in forms numbered 1, 6, 7 and 7A respectively in Schedule 1 to these Regulations and shall be made in those forms;

provided that, where the notification is made by a partnership, the notification shall also contain the particulars set out in the form numbered 2 in that Schedule.

^(a) 1996 c.1.

^(b) S.D. No. 194/96.

(2) Every registered person except one to whom paragraph 11, 12, 13(1), (2) or (3) of Schedule 2, paragraph 5 of Schedule 3, paragraph 5 of Schedule 3A or paragraph 5 of Schedule 4 to the Act applies, shall, within 30 days of any changes being made in the name, constitution or ownership of his business, or of any other event occurring which may necessitate the variation of the register or cancellation of his registration, notify the Treasury in writing of such change or event and furnish it with full particulars thereof.

(3) Every notification by a registered person under paragraph 11 or 12 of Schedule 2, paragraph 5 of Schedule 3, paragraph 5 of Schedule 3A or paragraph 5 of Schedule 4 to the Act shall be made in writing to the Treasury and shall state -

- (a) the date on which he ceased to make, or have the intention of making, taxable supplies; or
- (b) where paragraph 12(a) of Schedule 2 to the Act applies, the date on which he ceased to make, or have the intention of making, supplies within paragraph 10(2) of that Schedule; or
- (c) where paragraph 12(b) of Schedule 2 to the Act applies, the date on which he made, or formed the intention of making, taxable supplies; or
- (d) where paragraph 5(1) of Schedule 3 to the Act applies, the date on which he ceased to be registrable by virtue of paragraph 5(4) of that Schedule; or
- (e) where paragraph 5(1) of Schedule 3A to the Act applies, the date on which he ceased to make, or have the intention of making, relevant supplies within the meaning of paragraph 9 of that Schedule; or
- (f) where paragraph 5(1) of Schedule 4 to the Act applies, the date on which he ceased to be registrable by virtue of paragraph 5(3) of that Schedule.”.

5. In regulation 25(1)(b) for “Schedules 1, 2 and 3” substitute “Schedules 1, 2, 3 and 3A”.

6. In each of sub-paragraphs (c), (d) and (e) of regulation 99(1) after “Schedule 1” insert “, 2, 3 or 3A”.

7. The form numbered 7A in the Schedule to these Regulations is added to Schedule 1 to the Value Added Tax Regulations 1996 immediately after Form No. 7.

The form which is to be added to the Value Added Tax Regulations 1996 is as follows.

“Form No. 7A

Regulation 5(1)



Value Added Tax

VAT Registration Notification

This notification form must only be filled in if you have to register because you are making relevant supplies in the Isle of Man and you have no place of business here. Section 7 of VAT Notice 700/4 Registration for VAT: Non-established taxable persons gives more information about this and will help you to answer the questions on the form.

Please answer all questions. Write clearly in black in and use CAPITAL LETTERS

Name

- 1. Sole proprietors - please give your full name.
Partnerships - please give your trading name. If you do not have one, give the names of all partners (partnerships must also complete form VAT 2).
Corporate or unincorporated bodies - please give the name of the company, LLC, club, association etc.

- 2. Do you have a trading name? Yes No

Please give the trading name of the business.

--

Business address

- 3. Please give the address of your principal place of business.

Postcode	<input type="text"/>	Phone number	<input type="text"/>
E-mail	<input type="text"/>	Fax number	<input type="text"/>
Website address	<input type="text"/>		

Tax representative

4. If you have appointed a tax representative to deal with your VAT matters in the Island please give details below.

	Phone number		
Postcode		Fax number	
E-mail			

Status

5. What is the structure/legal status of the business? *(Please tick)*

Sole Proprietor

Partnership

Corporate body *(Please give your company incorporation details)*

Certificate number Date

LLC Certificate number Date

Unincorporated body Please give details

Business activities

6. What does your business do or intend to do? Tell us about your current or intended business activities.

Bank details

7. Please give your bank details or your tax representative's bank details.

Sort code	<input style="width: 90%;" type="text"/>	Account number	<input style="width: 90%;" type="text"/>
		or	
		Girobank account number	<input style="width: 100%;" type="text"/>
No bank account <i>(please tick)</i> <input type="checkbox"/>			

Computer accounts

8. Is your accounting system computerised?

Yes (<i>Give details below</i>)	<input type="checkbox"/>	No	<input type="checkbox"/>
Computer type	<input type="text"/>		
Software	<input type="text"/>	Version	<input type="text"/>

Relevant supplies

9. Have you made any relevant supplies yet? (*Please tick one box*)

<input type="checkbox"/>	Yes, I made my first relevant supply on	<input type="text"/>
<input type="checkbox"/>	No, but I expect to make my first relevant supply on	<input type="text"/>

10. When did you first have reasonable grounds to believe that you were going to make relevant supplies?

Date

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

£

12. Do you make any other taxable supplies in the Island/UK?

Yes No

If "Yes", enter the estimated value of all taxable supplies, other than your relevant supplies, that you expect to make in the Island/UK in the next 12 months.

£

Transfer of assets

13. Are you registering because VAT has been recovered by a predecessor in connection with the relevant supplies you have made, or intend to make?

Yes No

If "Yes", give the name(s) and address(es) of the person(s) who recovered VAT under either the Eighth or Thirteenth Directive refund schemes.

<input type="text"/>
<input type="text"/>

Exemption

14. Do you want exemption from registration because your relevant supplies are wholly zero-rated?

Yes No

If "Yes", give the expected value of your zero-rated supplies in the next 12 months.

Zero-rated relevant supplies £

Other VAT registrations

15. Are you involved in, or have you (or any other partners or directors in your business) been involved in any other businesses in the past 5 years?

Yes No

If "Yes", give the names and VAT registration numbers of these businesses.
(Continue on a separate sheet, if necessary)

Declaration

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

Signature	<input type="text"/>	Date	<input type="text"/>
Full name	<input type="text"/>		

What is your position in the business? *(Please tick)*

Proprietor Partner Director Registered Agent
Company Secretary Trustee Other (of an LLC)

If "Other", give details

Checklist

- Have you answered every question?
- Have you signed the form?
- Partnership? Remember to complete Form VAT 2 (MAN)
- Appointing a tax representative? Remember to complete Form VAT 1TR (MAN)

What to do next

When you have completed and signed the form, please send it to

Isle of Man Customs and Excise
 PO Box 6
 Custom House
 North Quay
 Douglas
 Isle of Man IM99 1AG

Usually we will register you and give you a VAT registration number within 15 working days of receiving your form, provided you have given all the necessary information.

For office use

Local office code and registration number	<input type="text"/>	Date	<input type="text"/>	Stagger	<input type="text"/>	Status	<input type="text"/>
Name	<input type="text"/>						
Trade name	<input type="text"/>						
Trade classification	<input type="text"/>	Taxable turnover	<input type="text"/>				
Rept.	Vol	Oversize name address	Comp user	Group Div	Intg	Overseas	Intg EC
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Value of Sales to EC				Value of Purchases from EC			
<input type="text"/>				<input type="text"/>			
Registration	Obligatory/Voluntary	Exemption	Intending	Transfer of Regn No.			
Approved - Initials/Date							
Refused - Initials/Date							
Form issued - Initials/Date	VAT 9/ Other	VAT 8	Letter	Approval letter			

Made this

5th day of

April.

2000

A. C. Costello

Minister for the Treasury

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations, which come into force with effect from 22nd March 2000, further amend the Value Added Tax Regulations 1996 ("the principal Regulations").

The changes have been made because of a new requirement for certain persons to register for VAT under Schedule 3A of the Value Added Tax Act 1996 ("the Act"), which has effect from 21 March 2000. Schedule 3A prevents avoidance where goods are sold in the Island and the seller (or a previous owner of the seller's business) claimed or intends to claim the VAT on purchase or import of the goods under the provisions allowing VAT repayments to unregistered overseas businesses.

Regulation 3 amends the definition of a registered person to cover the situation where he is registered under Schedule 3A.

Regulation 4 specifies the form in which a person must notify the Treasury of his liability to be registered under Schedule 3A and extends the existing requirements for notifying cancellation of registration, or variation of the particulars held on the register to such persons.

Regulation 5 amends the definition of a person's first VAT return to cover the situation where he is registered under Schedule 3A.

Regulation 6 amends the definitions of a person's special accounting period, tax year and registration period for partial exemption purposes to cover the situation where he is registered under Schedule 3A. They have also been amended to cover situations where a person is registered under either Schedule 2 or 3 of the Act in order to correct a previous omission.

Regulation 7 and Schedule 1 insert the new form for registration under Schedule 3A (form 7A), effective from 22 March 2000.