



HM Revenue
& Customs

*Commissioners of HM Revenue & Customs
in Account with The Government of
The Isle of Man*

An Account of Receipts and Payments

2006-2007

HM Revenue & Customs
National Audit Office



Contents

1.	Foreword.	1
2.	Statement of the Responsibilities of the Commissioners of HM Revenue and Customs.	2
3.	Certificate and Report of the Comptroller and Auditor General (C&AG) for the Commissioners of HM Revenue and Customs in account with the Government of the Isle of Man.	3
4.	The Isle of Man Account.	4
5.	Note 1: Accounting Policies.	5
6.	Note 2: Consolidated Isle of Man Share of Revenue Receipts.	6
7.	Note 3: Account of Duties Collected in the Isle of Man.	7
8.	Note 4: HM Revenue and Customs Costs of Collection.	8
9.	Note 5: Record of Payments made by HM Revenue and Customs to the Isle of Man.	9
10.	Treasury Direction.	10
11.	Schedule 1: VAT Receipts.	11
12.	Schedule 2: Hydrocarbon Oil duties.	12
13.	Schedule 3: Tobacco Products duties.	13
14.	Schedule 4: Beer End Product duty.	14
15.	Schedule 5: Spirits duty.	15
16.	Schedule 6: Customs duties.	16
17.	Schedule 7: Wine and Made Wine duties.	17
18.	Schedule 8: Pool Betting duty.	18
19.	Schedule 9: Agricultural duties.	19
20.	Schedule 10: Cider and Perry duties.	20
21.	Schedule 11: Anti-Dumping duties.	21
22.	Schedule 12: Lottery duty.	22
23.	Schedule 13: Details of Populations.	23
24.	Schedule 14: VAT Own Trade Codes.	24

Account prepared on behalf of:
Commissioners of HM Revenue & Customs by:

International Accounting
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SS99 1AA

THE ISLE OF MAN ACCOUNT

Foreword

The full title of this account is the "Commissioners of HM Revenue & Customs in account with the Government of the Isle of Man" but will be referred to as the "Isle of Man Account".

1. Historical Background

VAT and other indirect taxes and duties arising in the Isle of Man are collected on behalf of the Manx Government by the Isle of Man Customs & Excise Service, a division of the Isle of Man Treasury Department. In 1979 the Isle of Man and UK governments entered into an agreement whereby certain tax revenue streams, known as 'common duties', would be pooled and then shared on an agreed basis. The Isle of Man Treasury is therefore entitled to a share of common duties collected in both the United Kingdom and the Isle of Man that is attributable to goods consumed or services supplied on the Island, less a deduction for the UK cost of collection. The following revenue streams are included within the agreement:

- VAT
- Hydrocarbon Oil duties
- Tobacco duties
- Alcohol duties (Beer, Spirits, Wine, Cider & Perry)
- Pool betting and Lottery duties
- Customs and Agricultural duties
- Anti-dumping duties

2. Purpose of this Account

This Account calculates the share of common duties due to the Isle of Man Government and is compiled by the UK Commissioners of Revenue & Customs. The payments themselves are accounted for through the Statement of Revenue and Expenditure in the HMRC Trust Statement.

In preparing the Isle of Man Account, the UK Commissioners obtain the amount of common duties collected by the Isle of Man from the Isle of Man Customs & Excise Service Account of Duties Collected which is at Note 3 on page 7. Revenue collected by HMRC is set out in the Trust Statement which is published separately. These two accounts, together with other supporting information obtained from a variety of sources, are used to calculate the Isle of Man's share of common duties.

Duties in the Isle of Man Customs & Excise Service Account which are listed under the heading "Isle of Man Duties" are retained by the Isle of Man and do not form part of the sharing agreement.

3. Statutory Background

The Isle of Man Act 1979 requires the UK Commissioners of HM Revenue & Customs (1) to prepare the account for each financial year in such form and manner as the Treasury may direct and to pay the amount calculated to the Isle of Man Treasury. The requirements for this are set out in Section 2 of the Act and the Treasury Direction is at page 10. Further, the Treasury is required to lay copies of the account and report before Parliament in accordance with this section of the Act.

The Agreement between the Government of the United Kingdom and the Government of the Isle of Man sets out the agreed methodology for calculating the share of VAT and duties. The basis of allocation is summarised in Note 1.

4. Future Developments

For the 2007/08 accounts onwards, following the signing of a new Agreement, this methodology will change from a population basis with adjustments for certain business sectors to a simplified model based on relative changes in national income.

5. Auditors

These accounts have been prepared under a direction issued by HM Treasury in accordance with Sections 2(2) and 2(4) of the Isle of Man Act 1979 and are subject to audit by the Comptroller and Auditor General.


Geoff Watkins
Chief Accountant

11th February 2008

(1) Under the Commissioners for Revenue and Customs Act 2005, the functions of HM Customs and Excise and the Inland Revenue were combined into a single Department in the name of HM Revenue & Customs (HMRC), and the functions previously vested in the Commissioners of Customs and Excise passed to the Commissioners of HMRC.

**STATEMENT OF THE RESPONSIBILITIES OF THE COMMISSIONERS
OF H M REVENUE & CUSTOMS**

Under Section 2(4) of the Isle of Man Act 1979 the Commissioners of H M Customs & Excise prepare a statement of accounts for each financial year in the form and on a basis that the Treasury may direct. These responsibilities are now transferred to HM Revenue & Customs. The accounts are prepared on a cash basis and must properly present the receipts and payments for the financial year and the balance owing to the Isle of Man or the Commissioners of H M Revenue & Customs at the year end.

The Chief Accountant has delegated authority from the Accounting Officer for the Commissioners of H M Revenue & Customs for the preparation of the account.



A handwritten signature in black ink, appearing to be 'R. L. O.', is located in the bottom right corner of the page.

The Certificate and Report of the Comptroller and Auditor General to the Houses of Parliament

I certify that I have audited the financial statements on pages 4 to 9 under Section 2(5) of the Isle of Man Act 1979. These financial statements have been prepared on a cash basis and in accordance with the accounting policies set out on page 5.

Respective responsibilities of Commissioners of HM Revenue and Customs and the Auditors

As described on page 2, the Chief Accountant, who has delegated authority from the Accounting Officer for the Commissioners of HM Revenue & Customs, is responsible for the preparation of financial statements in accordance with the Isle of Man Act 1979 and Treasury directions made thereunder. The Accounting Officer also has a responsibility under Government Accounting for ensuring the regularity of financial transactions. The Chief Accountant, as Accounting Officer, is also responsible for the preparation of the Foreword. My responsibilities, as independent auditor, are established by statute and guided by the Auditing Practices Board and the ethical guidance applicable to the auditing profession.

I report my opinion as to whether the financial statements properly present the receipts and payments of the Commissioners of HM Revenue & Customs in account with the Government of the Isle of Man and have been properly prepared in accordance with Section 2(4) of the Isle of Man Act 1979 and Treasury directions made thereunder, and whether in all material respects the receipts and payments have been applied to the purposes intended by Parliament and conform to the authorities which govern them. I also report if, in my opinion, the Foreword is not consistent with the financial statements, if proper accounting records have not been kept or if I have not received all the information and explanations I require for my audit.

The Principal Accounting Officer's Statement on Internal Control for the financial period ending 31 March 2007 is included in the 2006-07 Accounts of HM Revenue & Customs. That Statement covers both the Trust Statement and the Resource Accounts for HM Revenue & Customs. There is no separate statement on Internal Control for these financial statements, since the underlying activities that the transactions represent are reported upon in the 2006-07 Accounts of HM Revenue & Customs as referred to above.

Basis of opinion

I conducted my audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to amounts, disclosures and regularity of financial transactions included in the financial statements. It also includes an assessment of the judgements made by the Head of Accounting Services in the preparation of the financial statements, and of whether the accounting policies are appropriate, consistently applied and adequately disclosed.

I planned and performed my audit so as to obtain all necessary information and explanations which I considered necessary in order to provide me with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by error or by fraud or other irregularity and that, in all material respects, the receipts and payments conform to the purposes intended by Parliament and conform to the authorities which govern them. In forming my opinion I have also evaluated the overall adequacy of the presentation of information in the financial statements.

Opinion

In my opinion:

- the financial statements properly present the receipts and payments of the Commissioners of HM Revenue & Customs in account with the Government of the Isle of Man for the year ended 31 March 2007 and have been properly prepared in accordance with Section 2(4) of the Isle of Man Act 1979 and the directions made thereunder by the Treasury; and
- in all material respects the receipts and payments have been applied to the purposes intended by Parliament and conform to the authorities which govern them.

I have no observations to make on these financial statements.



Tim Burr
Comptroller and Auditor General

National Audit Office
151 Buckingham Palace Road
Victoria
London, SW1W 9SS

12 March 2008

THE ISLE OF MAN ACCOUNT

For the year ended 31 March 2007

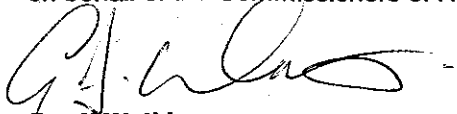
	Note	<u>2006-07</u> £	<u>2005-2006</u> £
Consolidated IOM share of Revenue Receipts	2	491,473,317	404,421,577
LESS IOM Net Duties Collected	3	(281,959,626)	(37,875,696)
Sub - total		209,513,691	366,545,881
LESS HM Revenue & Customs Costs of Collection	4	(1,806,783)	(3,012,597)
Sub - total		207,706,908	363,533,284
Adjustment for year 2003-2004 (1)		156,809	32,440
Adjustment for year 2004-2005 (1)		(17,017)	189,831
Adjustment for year 2005-2006 (1)		378,922	
TOTAL IOM SHARE OF REVENUES		208,225,622	363,755,555

The IOM Cash Account

Balance Brought Forward @ 1 April		17,695,555	(4,010,770)
PLUS IOM SHARE OF REVENUES, as above		208,225,622	363,755,555
Sub - total		225,921,177	359,744,785
LESS Payments made to the IOM and settlement of the previous year's balance	5	(185,400,000)	(342,049,230)
Balance owing to the Government of the IOM/(UK)		40,521,177	17,695,555

(1) Adjustment arising from the revised allocation for VAT

Approved by the Chief Accountant of HM Revenue & Customs
on behalf of the Commissioners of HM Revenue & Customs



Geoff Watkins
Chief Accountant

11th February 2008

The notes on pages 5 to 9 form part of these accounts

THE ISLE OF MAN ACCOUNT

For the year ended 31 March 2007

Note 1

Accounting Policies

The Statement of account is prepared in accordance with the Treasury Direction at page 10. It is a receipts and payments account and accords with the principles of Managing Public Money (which replaced Government Accounting from October 2007).

Estimates are involved in this Account in respect of population data used to calculate the consumption of goods and services attributable to the Isle of Man. There are two percentages of combined UK and Isle of Man population used:

- the Residential Population Basis (RPB), which is based on the number of residents of the Isle of Man
- the Fiscal Population Basis (FPB), which adjusts the RPB for visitors to the Isle of Man

Common duties are apportioned as follows:

- Actual Consumption Basis
 - Hydrocarbon Oil duties
 - Lottery duty
- Residential Population Basis
 - VAT (1)
 - Pool betting duty
 - Agricultural Duties
- Fiscal Population Basis
 - Tobacco duties
 - Alcohol duties (Beer, Spirits, Wine, Cider & Perry)
 - Anti-dumping duties
- Combination of Residential and Fiscal Population Basis
 - Customs duties

(1) The calculation of the revenue share excludes 'own trade codes', namely certain business sectors which as part of the agreement are excluded from the calculation on both sides, and government activity.



THE ISLE OF MAN ACCOUNT

For the year ended 31 March 2007

Note 2

Being details of the consolidated IOM share of revenue receipts

Type of Duty etc.	Brought Forward from Schedule	IOM Share of Receipts	
		<u>2006-07</u> £	<u>2005-2006</u> £
VAT	1	424,498,885	338,022,984
Hydrocarbon Oil Duty	2	26,426,004	26,560,034
Tobacco	3	18,531,261	18,098,705
Beer	4	6,986,877	6,995,176
Spirits	5	5,130,439	5,249,817
Customs duties	6	2,536,175	2,423,863
Wine	7	5,422,157	5,248,663
Pool Betting duty	8	13,097	14,231
Agricultural Duties	9	530,470	524,823
Cider & Perry	10	455,175	382,497
Anti-dumping duty	11	106,574	48,147
Lottery Duty	12	836,203	852,637
TOTAL		491,473,317	404,421,577

Carried Forward to the IOM Account on Page 4



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Isle of Man Customs and Excise Service

Account of Duties Collected in the Isle of Man

Year Ended 31 March 2007

	Gross Duties Collected	Drawbacks, Repayments & Allowances	2006-07 Net Duties Collected	2005-06 Net Duties Collected
	£	£	£	£
DUTIES IN COMMON WITH THE U.K.				
Beer	485,417	-	485,417	506,749
Spirits	54,163	-	54,163	68,635
Wine	3,816	-	3,816	5,982
Tobacco	481,571	-	481,571	401,291
Hydrocarbon Oils	26,519,829	176,763	26,343,066	26,503,093
	<u>27,544,796</u>	<u>176,763</u>	<u>27,368,033</u>	<u>27,485,750</u>
CONSUMER TAXES				
Value Added Tax	606,694,009	353,036,540	253,657,469	9,495,756
CUSTOMS DUTIES				
Customs Duties Order 1979	942,182	8,058	934,124	894,190
TOTAL COMMON DUTIES	<u>635,180,987</u>	<u>353,221,361</u>	<u>281,959,626</u>	<u>37,875,696</u>
ISLE OF MAN DUTIES				
Betting	1,268,779	13,011	1,255,768	860,380
On-Line Gambling	217,802	-	217,802	-
Air Passenger Duty	2,068,660	-	2,068,660	1,963,805
TOTAL ISLE OF MAN DUTIES	<u>3,555,241</u>	<u>13,011</u>	<u>3,542,230</u>	<u>2,824,185</u>
TOTAL DUTIES COLLECTED	<u>638,736,228</u>	<u>353,234,372</u>	<u>285,501,856</u>	<u>40,699,881</u>

Notes

The Notes on Page 3 form part of this account.

P.M. Shimmin

P M Shimmin CPFA
Chief Financial Officer
15 June 2007

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THE ISLE OF MAN ACCOUNT

For the year ended 31 March 2007

Note 4

Being details of HM Revenue & Customs Costs of Collection

Type of Duty etc.	IOM Share of Receipts	LESS IOM Net Duties Collected (See Note 3)	Balance being UK Revenue Collected	*Cost as a percentage of Revenue Collected	Allocated Cost of Collection 2006-07	Allocated Cost of Collection 2005-2006	Source of Figures. (See Schedule Number)
	£	£	£		£	£	
VAT	424,498,885	(253,657,469)	170,841,416	0.64%	1,093,385	2,398,249	1
HCO	26,426,004	(26,343,066)	82,938	0.19%	158	114	2
Tobacco	18,531,261	(481,571)	18,049,690	2.42%	436,802	353,948	3
Beer	6,986,877	(485,417)	6,501,460	0.66%	42,910	42,175	4
Spirits	5,130,439	(54,163)	5,076,276	0.66%	33,503	33,678	5
Customs Duties	2,536,175	(934,124)	1,602,051	7.20%	115,348	107,536	6
Wine	5,422,157	(3,816)	5,418,341	0.66%	35,761	34,077	7
Pool Betting Duty	13,097	-	13,097	0.34%	45	54	8
Agricultural Duties	530,470	-	530,470	7.20%	38,194	36,895	9
Cider & Perry	455,175	-	455,175	0.66%	3,004	2,486	10
Anti-dumping Duty	106,574	-	106,574	7.20%	7,673	3,385	11
Lottery Duty	836,203	-	836,203	NIL	NIL	NIL	12
	491,473,317	(281,959,626)	209,513,691		1,806,783	3,012,597	

TOTAL COST OF COLLECTION, Carried Forward to the IOM Account on Page 4

1,806,783

3,012,597

* The percentages for cost of collection are revised annually.

THE ISLE OF MAN ACCOUNT

For the year ended 31 March 2007

Note 5

Being a record of payments made by HM Revenue & Customs to the IOM

Month Paid	Amount Paid for the years	
	2006-07 £	2005-06 £
APRIL	44,010,000	11,560,000
MAY	15,620,000	33,280,000
JUNE	9,680,000	26,850,000
JULY	31,030,000	26,370,000
AUGUST	0	27,750,000
SEPTEMBER	55,250,000	34,140,000
OCTOBER	4,410,000	32,910,000
NOVEMBER	0	36,870,000
DECEMBER	0	29,580,000
JANUARY	9,980,000	17,240,000
FEBRUARY	(2,275,555)	34,690,000
MARCH	0	34,820,000
Totals	167,704,445	346,060,000
Owed from prior year's account	17,695,555	(4,010,770)
<i>Carried Forward to the IOM Cash Account on Page 4</i>	185,400,000	342,049,230

Source of Figures:-

Report R0009

HM Revenue & Customs
Isle of Man

ACCOUNTS DIRECTION GIVEN BY THE TREASURY IN RESPECT OF THE ACCOUNT PREPARED BY THE UK COMMISSIONERS OF CUSTOMS AND EXCISE IN CONNECTION WITH PAYMENTS MADE BY THEM TO THE ISLE OF MAN TREASURY

The Treasury, in pursuance of Sections 2(2) and 2(4) of the Isle of Man Act 1979, hereby gives the following direction.

1. The UK Commissioners shall prepare in respect of each financial year an account of the sums paid by them to the Isle of Man Treasury under Sections 2(2) and 2(4) of the Isle of Man Act 1979.

2. This direction shall apply to the account prepared in respect of the financial year ended 31 March 1996 and to each subsequent financial year.

3. The account shall consist of:

- (a) a Foreword describing, inter alia, the scope of the account and the UK Commissioners powers to make payments;
- (b) a statement showing the balance due to the Isle of Man Treasury or balance to be repaid to UK Commissioners, consolidated share of revenue receipts, HM Customs and Excise costs, Isle of Man net duties collected, balance brought forward and payments made to the Isle of Man Treasury;
- (c) such explanatory notes as may be considered necessary.

4. The form of the account shall be as shown in the Annex to this direction and the method of calculation shall be as shown in the notes attached to the Annex. However, minor presentational changes may be made without seeking prior Treasury approval.

5. The account shall be signed and dated.

6. The Direction, (excluding the Annex), shall be reproduced with the published statement of account.

7. Not later than the end of November in the following financial year, the UK Commissioners shall send a copy of the signed account to the Comptroller and Auditor General to examine and certify.

8. This accounts direction supersedes that dated 27 June 1960.

Dated: 29/11/96

Signed: *Jamie Nichol*

Treasury Officer of Accounts



Schedule 1
Being details of the IOM share of VAT net receipts

Details	Source of Figures	Amounts £	Amounts £
Receipts			
UK VAT net receipts	1A		77,201,711,868
IOM VAT net receipts	1B		253,657,469
Combined Net Receipts			77,455,369,337
LESS			
Output tax for own trade codes - UK	1C	(46,515,320,000)	
Output tax for own trade codes - IOM	1D	(386,888,475)	
Estimated UK Governmental Input Tax on non-business activity	1E	(6,870,000,000)	
Declared Output Tax of GDs and RHAs	1F	(667,220,017)	
			(54,439,428,492)
Adjusted Net Receipts			23,015,940,845
The IOM Allocation is			
Adjusted Net Receipts x the RPB* ie			
£ 23,015,940,845 x 0.00132626564	1G		30,525,252
ADD ON			
Agreed own trade codes for the IOM	1D	386,888,475	
Agreed UK traders with branches in the IOM:	1H	7,085,158	
			393,973,633
TOTAL IOM SHARE OF VAT, Carried Forward to Notes 2 and 4.			424,498,885

*RPB stands for Residential Population Basis

Source of Figures:-

- 1A - f1455 extract
- 1B - See Note No. 3
- 1C - VAT Report D626
- 1D - IOM Customs VAT 554/556 prints
- 1E - HMRC KAI
- 1F - HMRC DMB Banking
- 1G - See Schedule No.13
- 1H - Letters from the traders and VAT Officers



Schedule 2
Being details of the IOM share of Hydrocarbon Oil duties
 (Based on actual consumption)

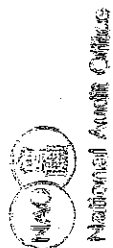
Details	Source of Figures	Amounts £
IOM HCO net receipts	2A	26,343,066
UK removals to the IOM	2B	72,144
UK removals to IOM Registered fishing vessels	2B	7,042
UK removals to RNLI vessels in the IOM	2B	3,752
IOM removals ex Ronaldsway Airport for motor cycle racing etc.	2B	0
IOM registered fishing vessels	2B	0
Sub - total		26,426,004
PLUS IOM increase in accounts balances	2C	0
Total IOM Allocation, Carried Forward to Notes 2 and 4.		26,426,004

Source of Figures:-

2A - See Note 3

2B - Quarterly Schedules from IOM Customs

2C - From the Business Service Operational Manager RBS North



Schedule 3
Being details of the IOM share of Tobacco Products duties

Details	Source of Figures	Amounts £
Total UK Tobacco Duties : Net Receipts	3A	8,149,096,294
Total IOM Tobacco Duties : Net Receipts	3B	481,571
Combined Net Receipts		8,149,577,865
The IOM Allocation is the above combined figure x the FPB*		
£ 8,149,577,865 x 0.00227389213	3C	18,531,261

Carried Forward to Notes 2 and 4

*FPB stands for Fiscal Population Basis

Source of Figures:-

3A - f1455 extract

3B - See Note 3

3C - See Schedule 13



National Audit Office

Schedule 4
Being details of Beer End product Duty

Details	Source of Figures	Amounts £
Total UK End Product Duty for Beer : Net Receipts	4A	3,072,165,500
Total IOM End Product Duty for Beer : Net Receipts	4B	485,417
Combined Net Receipts		3,072,650,917
The IOM Allocation is the above combined net receipts x the FPB*		
£ 3,072,650,917 x 0.00227389213	4C	6,986,877

Carried Forward to Notes 2 and 4



National Audit Office

*FPB stands for Fiscal Population Basis

Source of the Figures:-

4A - f1455 extract

4B - See Note 3

4C - See Schedule 13

Schedule 5
Being details of the IOM share of Spirits duty

Details	Source of Figures	Amounts £
Total UK Spirits Duties : Net Receipts	5A	2,256,175,645
	5B	6,920
	5C	0
		2,256,182,565
 Total IOM Spirits Duties : Net Receipts	 5D	 54,163
		 2,256,236,728
 The IOM Allocation is the above combined figure x the FPB*		
		 5,130,439
£ 2,256,236,728 x 0.00227389213	5E	5,130,439
		 5,130,439

Carried Forward to Notes 2 and 4

*FPB stands for Fiscal Population Basis

Source of Figures:-

5A - f1455 extract

5B - HMRC Baggage Receipts

5C - HMRC Import Duty Schedules

5D - See Note 3

5E - See Schedule 13



Schedule 6
Being details of the IOM share of Customs Duties

Details	Source of Figures	Amounts £
Total UK Customs Duties : Net receipts	6A	1,877,373,449
PLUS HMRC Baggage Net Receipts	6A	137,662
Sub - total		1,877,511,111
LESS HMRC Import Duty Schedule Repayments	6A	0
Net UK Revenue		1,877,511,111
PLUS IOM net Customs Duties collected	6B	934,124
		1,878,445,235

Combined Net Receipts

1,878,445,235

The IOM Allocation is the above basis multiplied by an agreed division* as follows
 2.52% multiplied by the FPB** and the balance by the RPB***

6C

£ 1,878,445,235 x 2.52% x 0.00227389213 (FPB)	107,639
£ 1,878,445,235 x 97.48% x 0.00132626564 (RPB)	2,428,536

Carried Forward to Notes 2 and 4

2,536,175

* This division is reviewed and recalculated every year

** FPB stands for Fiscal Population Basis

*** RPB stands for Residential Population Basis

Source of Figures:-

6A - f1455 extract

6B - See Note 3

6C- See Schedule 13



Schedule 7

Being details of the IOM share of Wine and Made Wine duties

Details	Source of Figures	Amounts £
Total UK Wine and Made Wine : Net receipts	7A	2,384,514,332
	7B	8,740
	7C	0
		2,384,523,072
PLUS IOM Wine and Made Wine : Net receipts	7D	3,816
Combined Net Receipts		2,384,526,888
The IOM Allocation is the above combined figure x the FPB*		
£ 2,384,526,888 x 0.00227389213	7E	5,422,157

Carried Forward to Notes 2 and 4



National Audit Office

*FPB stands for Fiscal Population Basis

Source of Figures:-

7A - f1455 extract

7B - HMRC Baggage Receipts

7C - HMRC Import Duty Schedules

7D - See Note 3

7E - See Schedule 13

Schedule 8

Being details of the IOM share of Pool Betting Duty

Details	Source of Figures	Amounts £
Total UK Pool Betting Duty : Net Receipts	8A	9,875,112
Total IOM Pool Betting Duty : Net Receipts		0
		9,875,112
Combined Receipts		9,875,112
The IOM Allocation is the above combined figure x the RPB*		
£ 9,875,112 x 0.00132626564	8B	13,097

Carried Forward to Notes 2 and 4

*RPB stands for the Residential Population Basis

Source of Figures:-

8A - Report R2522

8B - See Schedule 13



National Audit Office

Schedule 9

Being details of the IOM share of Agricultural Duties

Details	Source of Figures	Amounts £
Total UK Agricultural Duties : Net Receipts	9A	399,972,556
Total IOM Agricultural Duties : Net Receipts		0
Combined Net Receipts		399,972,556
The IOM Allocation is the above combined figure x the RPB*		
£ 399,972,556 x 0.00132626564	9B	530,470

Carried Forward to Notes 2 and 4

*RPB stands for the Residential Population Basis

Source of Figures:-

9A - f1455 extract

9B - See Schedule 13



National Audit Office

Schedule 10

Being details of the IOM share of Cider and Perry Duties

Details	Source of Figures	Amounts £
Total UK Cider and Perry Duties : Net Receipts	10A	200,174,264
Total IOM Cider and Perry Duties : Net Receipts	10B	0
Combined Net Receipts		200,174,264
The IOM Allocation is the above combined figure x the FPB*		
£ 200,174,264 x 0.00227389213	10C	455,175

Carried Forward to Notes 2 and 4

*FPB stands for Fiscal Population Basis

Source of Figures:-

10A - f1455 extract

10B - See Note 3

10C - See Schedule No.13



National Audit Office

Schedule 11

Being details of the IOM share of Anti-Dumping Duties

Details	Source of Figures	Amounts £
Total UK Anti-Dumping Duty : Net Receipts	11A	46,868,466
Total IOM Anti-Dumping Duty : Net Receipts	11B	0
Combined Net Receipts		46,868,466
The IOM Allocation is the above combined figure x the FPB*		
£ 46,868,466 x 0.00227389213	11C	106,574

Carried Forward to Notes 2 and 4



National Audit Office

*FPB stands for the Fiscal Population Basis

Source of Figures:-

11A - f1455 extract

11B - See Note 3

11C - See Schedule 13

Schedule 12

Being details of the IOM Lottery duty (Based on actual sales on the Isle of Man)

Details	Source of Figures	Amounts £
The amount of Lottery duty payable to the IOM	12A	836,203
Total IOM Receipts		836,203

Carried forward to Notes 2 and 4



Source of Figures:-

12A - Monthly returns from Camelot

Schedule 13

Being details of UK and IOM Populations

UK Population (Estimated)

Dates of Notification	Country	Position At:-	June 2006	December 2006
27 April 2007	Scotland		5,116,900	5,127,950
22 August 2007	England and Wales		53,728,800	53,898,050
22 August 2007	Northern Ireland		1,741,600	1,750,200
TOTALS			60,587,300	60,776,200
Average for 2006-07 equals			$\frac{60,587,300 + 60,776,200}{2} =$	60,681,750

IOM Population (Year ended 30 September 2006)

Date of Notification	Comment			
05 October 2007	Brought Forward on 24 April 2006	80,058		
	PLUS Immigration in the year	<u>420</u>	80,478	
	PLUS Excess of births over deaths		<u>109</u>	80,587
Combined Populations (Estimated and Actual)				60,762,337

Statistics on visitors to the IOM (For the Year Ended 31 March 2007)

Date of Notification	Comment		Total Visitors
05 October 2007	Number of visitors	305,527	
	Number of visitors using unscheduled transport	<u>10,229</u>	
			315,756

Fiscal Equivalents (For the Year Ended 31 March 2007)

For the Year Ended	Total Visitors	Fiscal Equivalents
31 March 2002	330,000	60,177
31 March 2007	315,756	57,580

Fiscal Population Calculations

Fiscal Population		
IOM Population of 80,587 PLUS the fiscal equivalent of 57,580 =		138,167
Fiscal Population Basis (FPB)		
Fiscal Population of 138,167 DIVIDED by Total Estimated Population of 60,762,337 = FPB of		0.00227389213
Residential Population Basis (RPB)		
IOM Population of 80,587 DIVIDED by the Total Estimated Population of 60,762,337 = RPB of		0.00132626564

Schedule 14

Being details of the agreed VAT own trade codes

52111	confectioners etc.	55304	take-away mobile
52210	fruit & veg retailers	55401	licensed clubs
52220	meat & meat products	55402	independent public houses
52230	fish, crustaceans etc.	55403	tenanted public houses
52240	bread, cake, flour etc.	55404	managed public houses
52250	alcoholic & other etc.	65231	investment trusts
52260	tobacco products	65232	unit trusts
52270	other food & beverages	67121	fund management
52310	dispensing chemists	71401	sporting & recreation
52421	adult fur & leather clothing	71403	radios & television
52422	children & infants clothing	71404	video tapes etc.
52423	womenswear retail.	74119	legal activities
52424	menswear retail.	74121	accounting, bookkeeping
52431	footwear retail.	74149	business & management
52432	leather goods	74819	photographic activity
52470	books, newspapers etc.	75110	general public service
52484	jewellery etc.	92111	product. of motion films
55101	licensed hotels	92130	projection of films
55102	unlicensed hotels	92311	live theatrical prod.
55103	hotels, motels	92320	operation of arts
55210	youth hostels	92611	ice rinks
55220	camping & caravans	92619	other sports arenas
55231	holiday centres	92621	owning of racehorses
55232	other self catering	92629	other sporting activities
55239	other tourist etc.	92710	gambling & betting
55301	licensed restaurants	92729	other recreational activities
55302	unlicensed restaurants	93010	laundry & dry cleaners
55303	take-away food shops	93020	hairdressing



National Audit Office

The Directive on Labour Intensive Services (Article 28.6 of Directive 77/388/EEC) was adopted at ECOFIN on 28 February 2000. It was agreed that the following trade codes should be added to the above list w.e.f. 1 January 2000.

45211	general construction of buildings
45212	domestic construction
45220	erection of roof coverings
45250	other construction work
45310	electrical wiring and fitting
45330	plumbing
45340	other building installation
45410	plastering
45420	joinery installation
45430	floor and wall coverings
45440	painting and glazing
45450	other building completion