

Commissioners of HM Revenue & Customs in Account with the Government of the Isle of Man 2008-09

Published: 8 February 2010

HC 285 (Session 09/10)

ISBN: 9780102964240

Correction made to printed copies on laying

Front cover:

Presented to Parliament pursuant to s.2 (5) of the Isle of Man Act 1979

Title page:

Presented to Parliament pursuant to s.2 (5) of the Isle of Man Act 1979

February 2010
LONDON: THE STATIONERY OFFICE

Presented to Parliament pursuant to s.2 (5) of the Isle of Man Act 1979

Commissioners of HM Revenue & Customs in Account with the Government of the Isle of Man 2008-09

LONDON: The Stationery Office
HC 285

8 February 2010
Price: £5.50

Commissioners of HM Revenue & Customs in Account with the Government of the Isle of Man 2008-09

An Account of Receipts and Payments

Presented to Parliament pursuant to s.2 (5) of the Isle of Man Act 1979

Ordered by the House of Commons to be printed 8 February 2010

LONDON: The Stationery Office
HC 285

8 February 2010
Price: £5.50

© Crown Copyright 2010

The text in this document (excluding the Royal Arms and other departmental or agency logos) may be reproduced free of charge in any format or medium providing it is reproduced accurately and not used in a misleading context. The material must be acknowledged as Crown copyright and the title of the document specified.

Where we have identified any third party copyright material you will need to obtain permission from the copyright holders concerned.

For any other use of this material please contact the Office of Public Sector Information, Information Policy Team, Kew, Richmond, Surrey TW9 4DU
or e-mail: licensing@opsi.gsi.gov.uk.

ISBN: 9780102964240

Printed in the UK by The Stationery Office Limited
on behalf of the Controller of Her Majesty's Stationery Office

ID 2345635 12/10 1654 19585

Printed on paper containing 75% recycled fibre content minimum.

Contents

	Page
Foreword	1
Statement of the Responsibilities of the Commissioners of HM Revenue and Customs	2
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
The Isle of Man Account	4
Note 1: Accounting Policies	5
Note 2: Consolidated Isle of Man Share of Revenue Receipts	6
Note 3: Account of Duties Collected in the Isle of Man	7
Note 4: HM Revenue and Customs Costs of Collection	8
Note 5: Record of Payments made by HM Revenue and Customs or the Isle of Man	9
Treasury Direction	10
Schedule 1: Share of VAT Receipts	11
Schedule 2: Share of Other Duty Receipts	12
Schedule 3: Lottery duty	13
Schedule 4: Hydrocarbon Oil duty	14

Account prepared on behalf of:
Commissioners of HM Revenue & Customs by:
Tax Accounting
9th Floor North East
Alexander House
21 Victoria Avenue
Southend-on-Sea
SS99 1AA

THE ISLE OF MAN ACCOUNT

Foreword

The full title of this account is the “Commissioners of HM Revenue and 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 2008 the Isle of Man and UK Governments entered into a revised 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
- Tobacco products duty
- Beer and products duty
- Spirits duty
- Wine and made wine duty
- Cider and perry duty
- Customs duty
- Anti-dumping duty
- Agricultural duties
- Pool betting duty
- Lottery duty
- Hydrocarbon Oil duty

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 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. 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
8 October 2009

(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 and 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 AND 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 and 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 Treasury or the Commissioners of HM Revenue and Customs at the year end.

The Chief Accountant has delegated authority from the Accounting Officer for the Commissioners of HM Revenue and Customs for the preparation of the account.

**COMMISSIONERS OF HM REVENUE & CUSTOMS IN ACCOUNT
WITH THE GOVERNMENT OF THE ISLE OF MAN**

**AN ACCOUNT OF RECEIPTS AND PAYMENTS
FOR THE YEAR ENDED 31 MARCH 2009**

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 comprise the Isle of Man Account and related Notes 1 to 5. The financial statements have been prepared on a cash basis and in accordance with the accounting policies set out on page 5.

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

The Chief Accountant, who has delegated authority from the Principal 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 HM Treasury directions made thereunder and for ensuring the regularity of financial transactions. The Chief Accountant, as Accounting Officer, is also responsible for the preparation of the Foreword. These responsibilities are set out in the Statement of Responsibilities of the Commissioners of HM Revenue & Customs on page 2.

My responsibility is to audit the financial statements in accordance with the relevant legal and regulatory requirements and with International Standards on Auditing (UK and Ireland).

I report to you 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. I report to you whether, in my opinion, the information contained in the Foreword is consistent with the financial statements. I also report whether in all material respects the receipts and payments have been applied to the purposes intended by Parliament and the financial transactions conform to the authorities which govern them.

In addition, I report to you if the Commissioners for Revenue & Customs have not kept proper accounting records, if I have not received all the information and explanations I require for my audit, or if information specified by HM Treasury is not disclosed.

The Principal Accounting Officer's Statement on Internal Control for the financial period ending 31 March 2009 is included in the 2008-09 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 2008-09 Accounts of HM Revenue & Customs as referred to above.

Basis of audit opinions

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 significant estimates and judgements made by the Chief Accountant 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 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.

**COMMISSIONERS OF HM REVENUE & CUSTOMS IN ACCOUNT
WITH THE GOVERNMENT OF THE ISLE OF MAN**

**AN ACCOUNT OF RECEIPTS AND PAYMENTS
FOR THE YEAR ENDED 31 MARCH 2009**

Opinions

Audit 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 in accordance with the Isle of Man Act 1979 and directions made thereunder by HM Treasury for the year ended 31 March 2009; and
- the financial statements have been properly prepared in accordance with Section 2(4) of the Isle of Man Act 1979 and the directions made thereunder by HM Treasury; and
- information given within the Foreword is consistent with the financial statements.

Audit Opinion on Regularity

In my opinion, in all material respects the receipts and payments have been applied to the purposes intended by Parliament and the financial transactions conform to the authorities which govern them.

Report

I have no observations to make on these financial statements.

*Amyas C E Morse
Comptroller and Auditor General
9 November 2009*

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

THE ISLE OF MAN ACCOUNT

For the year ended 31 March 2009

		<u>2008-09</u>	<u>2007-08</u>
	Note	£	£
Consolidated IOM share of Revenue Receipts	2	396,850,727	391,170,028
LESS IOM Net Duties Collected	3	(447,425,364)	(452,464,654)
Sub-total		(50,574,637)	(61,294,626)
LESS Costs of Collection	4	(574,554)	(402,611)
Sub-total		(51,149,191)	(61,697,237)
Adjustment for 2006-2007 (1)		-	48,891
Adjustment for 2007-2008 (2)		13,981,830	-
TOTAL IOM SHARE OF REVENUES		(37,167,361)	(61,648,346)

THE IOM CASH ACCOUNT

Balance Brought Forward @ 1 April		(417,328,346)	40,521,177
PLUS IOM SHARE OF REVENUES, as above		(37,167,361)	(61,648,346)
Sub-total		(454,495,707)	(21,127,169)
LESS Payments made by the IOM and settlement of the previous year's balance		(425,303,257)	(396,201,177)
Balance owing to the Government of the IOM/(UK) at 31 March 2009 (3)		(29,192,450)	(417,328,346)

(1) Adjustment arising from the revised allocation for VAT. 2007-08 is the final year of such adjustments

(2) Adjustment for revised national income data required under Step 6 of the Agreement

(3) The balance owing to the UK reflects the position at 31 March 2009. The IOM subsequently paid the UK £32,376,267 on 21st April 2009 as an adjustment for the final quarter of 08/09 under Paragraph 10, Step 2 of the Agreement. This resulted in a net balance payable to the IOM that will be accounted for in the 2009/10 cash account in the first month after certification of the 2008/09 annual account.

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

Geoff Watkins
Chief Accountant
8 October 2009

Notes 1 to 5 form part of these accounts

THE ISLE OF MAN ACCOUNT

For the year ended 31 March 2009

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.

Certain common duties are shared on an actual consumption basis whilst others are shared on the basis of shares of VAT in the base year (1999/2000) adjusted for subsequent relative changes in national income. For the UK, national income is measured by Gross National Income (GNI) at current market prices (National Statistics Identifier ABMX) adjusted to current basic prices (less taxes plus subsidies on products – National Statistics Identifier NQBU). For the Isle of Man, national income is measured by Gross National Product (GNP) at factor cost in current prices.

Where national income data required by the method is not available, published real growth forecasts are used. For UK growth, the central point in the range of GDP forecasts published in the Annual Financial Statement and Budget Report is used, whilst for the Isle of Man the national income forecast in the Central Planning Assumptions published in the Isle of Man Government Plan is used.

Common duties are apportioned as follows:

- **Actual Consumption Basis**
 - Hydrocarbon Oil duty
 - Lottery duty

- **Sharing fraction**
 - VAT
 - Tobacco products duty
 - Beer end products duty
 - Spirits duty
 - Wine and made wine duty
 - Cider and perry duty
 - Customs duty
 - Anti-dumping duty
 - Agricultural duties
 - Pool betting duty

In accordance with the revised agreement, there will be a 5 year transitional period to mitigate the fiscal impact of adjusting to the new sharing mechanism. The annual adjustment is determined by Annex A of the agreement.

Under the revised Agreement that came into force in August 2008, advance monthly payments are made to the IoM or UK based on their forecast receipts. At the end of the year the IoM's estimated share of revenue is adjusted by: the monthly payments made; the amounts collected and retained in the IoM; and any final adjustments in respect of previous years to arrive at the net amount due to/from IoM. For 2008-09 the result is a net amount of £29.2m repayable to the UK. (Note : the Isle of Man paid £32.3m to the UK on 21st April 2009 but this payment has not been included in the account as it took place after 31st March 2009).

In accordance with Section 2(2)(b) of the Isle of Man Act 1979, the Commissioners of HM Revenue and Customs shall deduct the cost of collection from the amounts of UK revenue attributed to the Isle of Man. The costs of collection are reviewed annually and presented in Note 4.

THE ISLE OF MAN ACCOUNT

For the year ended 31 March 2009

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>2008-09</u>	<u>2007-08</u>
		£	£
VAT	1	301,967,556	304,789,145
Tobacco Products Duty	2	27,244,903	24,489,054
Beer end products duty	2	10,365,383	9,281,248
Spirits duty	2	7,813,443	7,182,469
Wine and made wine duty	2	9,895,711	8,656,060
Cider and Perry duty	2	0	0
Customs duties	2	7,950,854	6,169,802
Anti-dumping duty	2	0	0
Agricultural Duties	2	1,391,333	1,261,139
Pool Betting duty	2	29,680	27,799
Lottery Duty	3	953,153	863,660
Hydrocarbon Oil Duty	4	29,238,711	28,449,652
TOTAL		396,850,727	391,170,028

Carried forward to the IOM Account on page 4

Isle of Man Customs and Excise Service

Account of Duties Collected in the Isle of Man

Year Ended 31 March 2009

	Gross Duties Collected	Drawbacks, Repayments & Allowances	2008-09 Net Duties Collected	2007-08 Net Duties Collected
	£	£	£	£
DUTIES IN COMMON WITH THE UK				
Beer	553,576	-	553,576	523,288
Spirits	28,773	-	28,773	55,252
Wine	4,690	(103)	4,587	11,439
Tobacco	401,516	-	401,516	434,819
Hydrocarbon Oils	29,492,376	(386,201)	29,106,175	28,384,017
Pool Betting	57	-	57	-
	<u>30,480,988</u>	<u>(386,304)</u>	<u>30,094,684</u>	<u>29,408,815</u>
CONSUMER TAXES				
Value Added Tax	655,406,412	(239,104,806)	416,301,606	422,291,332
CUSTOMS DUTIES				
Customs Duties Order 1979	1,029,074	-	1,029,074	764,507
TOTAL COMMON DUTIES	<u>686,916,474</u>	<u>(239,491,110)</u>	<u>447,425,364</u>	<u>452,464,654</u>
ISLE OF MAN DUTIES				
Betting	32,738	-	32,738	825,490
On-Line Gambling	2,305,166	-	2,305,166	679,443
Air Passenger Duty	2,732,528	-	2,732,528	3,020,148
TOTAL ISLE OF MAN DUTIES	<u>5,070,432</u>	<u>-</u>	<u>5,070,432</u>	<u>4,525,081</u>
TOTAL DUTIES COLLECTED	<u>691,986,906</u>	<u>(239,491,110)</u>	<u>452,495,796</u>	<u>456,989,735</u>

Notes

The Notes on Page 3 form part of this account.

P M Shimmin
Chief Financial Officer
22 June 2009

THE ISLE OF MAN ACCOUNT

For the year ended 31 March 2009

Note 4

Being details of Costs of Collection

Type of Duty etc.	IOM Share of Receipts	LESS IOM Net Duties Collected	Balance being UK Revenue Collected	percentage of Revenue Collected	Allocated Cost of Collection 2008-09	Allocated Cost of Collection 2007-08	Source of Figures. (See Schedule Number)
	£	£	£		£	£	
VAT	301,967,556	416,301,606	(114,334,050)	0.61%	(697,438)	(728,514)	1
Tobacco	27,244,903	401,516	26,843,387	2.14%	574,448	524,382	2
Beer	10,365,383	553,576	9,811,807	0.58%	56,908	60,430	2
Spirits	7,813,443	28,773	7,784,670	0.58%	45,151	49,178	2
Wine	9,895,711	4,587	9,891,124	0.58%	57,369	59,648	2
Cider & Perry	-	-	-	0.58%	-	-	2
Customs Duties	7,950,854	1,029,074	6,921,780	6.47%	447,839	354,587	2
Anti-dumping Duty	-	-	-	6.47%	-	-	2
Agricultural Duties	1,391,333	-	1,391,333	6.47%	90,019	82,731	2
Pool Betting Duty	29,680	57	29,623	0.29%	86	64	2
Lottery Duty	953,153	-	953,153	NIL	NIL	NIL	3
HCO	29,238,711	29,106,175	132,536	0.13%	172	105	4
	396,850,727	447,425,364	(50,574,637)		574,554	402,611	
TOTAL COST OF COLLECTION , <i>carried forward to the IOM Account on page 4</i>					574,554	402,611	

* The percentages for cost of collection are revised annually.

THE ISLE OF MAN ACCOUNT
For the year ended 31 March 2009

Note 5

Being a record of payments made by HM Revenue & Customs or the (IOM)

Month	2008-09 £	2007-08 £
APRIL	29,640,000	26,620,000
MAY	0	26,620,000
JUNE	0	26,620,000
JULY	0	38,700,000
AUGUST	0	29,640,000
SEPTEMBER	(29,208,365)	29,640,000
OCTOBER	2,147,694	29,640,000
NOVEMBER	1,715,000	29,640,000
DECEMBER	1,715,000	29,640,000
JANUARY	(17,414,240)	29,640,000
FEBRUARY	1,715,000	29,640,000
MARCH	1,715,000	29,640,000
Totals	(7,974,911)	355,680,000
Owed from prior year's account	(417,328,346)	40,521,177
<i>Carried forward to the IOM Cash Account on page 4</i>	(425,303,257)	396,201,177

DIRECTION GIVEN BY HM TREASURY IN RESPECT OF THE ACCOUNT PREPARED BY THE UK COMMISSIONERS OF HM REVENUE & CUSTOMS 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 of HM Revenue and Customs 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 2008 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 of HM Revenue and Customs powers to make payments;
 - b) a statement showing:
 - the relevant UK and Isle of Man national income figures;
 - the consolidated share of the joint revenues;
 - a calculation which sets out each jurisdiction's share of the revenues calculated using the GNP Growth Model (see Annex);
 - Isle of Man net duties collected;
 - cost of collection charges;
 - any transitional payments made during the transitional period;
 - balances brought forward and payments made to the Isle of Man Treasury;
 - the balance due to, or from, the Isle of Man; and
 - c) such explanatory notes as may be considered necessary.
4. The form of the Account shall be shown as an annex to this direction and the method of calculation shall be as shown in the notes attached to the annex. Minor presentational changes may be made without seeking prior Treasury approval.
5. The account shall be signed and dated by the UK Commissioners of HM Revenue and Customs or by a person authorised on their behalf.
6. The Direction, excluding the Appendix, 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 of HM Revenue and Customs shall send a copy of the signed account to the Comptroller and Auditor General to examine and certify.
8. The UK Commissioners of HM Revenue and Customs shall send a copy of the signed and certified account to the Isle of Man Treasury.
9. This Direction supersedes that dated 29 November 1996.

David Watkins
Head of Financial Reporting Policy
14 August 2007

Schedule 1

Being details of the IOM share of VAT net receipts

Details	UK £	Source	IOM £	Source	Total
VAT receipts Base Year 1999/2000	56,707,076,000		132,364,000		56,839,440,000
National Income data 1999/2000	829,594,000,000	2008	1,043,714,000	2008	
National Income forecast 2008/09	1,230,170,727,844	(1)	2,205,187,581	(1)	
National Income change	1.48285875723		2.11282744219		
Notional VAT allocation	84,088,584,244		279,662,292		84,368,246,536
Provisional sharing fraction	0.99668521863		0.00331478137		
Certified VAT receipts 2008/09	77,407,098,375		416,301,606		77,823,399,981
Revised VAT share 2008/09			257,967,556		
Transitional payment year 2			44,000,000		
Total VAT share			301,967,556		

The provisional sharing fraction is applied to the other common duties in Schedule 2
The transitional payment is based on Annex A of the revised agreement
The total VAT share is carried forward to Notes 2 and 4

(1) Latest published national income data is 2006/07 £bn
: UK £1,203.175 + forecast growth 07/08 and 08/09 of 2.5% and -0.25%
: IoM £1.944910 + forecast growth 07/08 and 08/09 of 8.5% and 4.5%

Schedule 2

Being details of the IOM share of Other Duties

	UK (1) £	IOM (2) £	Total £	Sharing Fraction (3)	IOM Share £
Tobacco Products Duty	8,218,814,138	401,516	8,219,215,654	0.00331478137	27,244,903
Beer end products duty	3,126,464,957	553,576	3,127,018,533	0.00331478137	10,365,383
Spirits duty	2,357,123,054	28,773	2,357,151,827	0.00331478137	7,813,443
Wine and made wine duty	2,985,323,884	4,587	2,985,328,471	0.00331478137	9,895,711
Cider and Perry duty (included in Wine)	0	0	0	0.00331478137	0
Customs duty	2,397,576,894	1,029,074	2,398,605,968	0.00331478137	7,950,854
Anti-dumping duty (included in Customs)	0	0	0	0.00331478137	0
Agricultural duties	419,736,034	0	419,736,034	0.00331478137	1,391,333
Pool betting duty	8,953,770	57	8,953,827	0.00331478137	29,680
Totals	<u>19,513,992,731</u>	<u>2,017,583</u>	<u>19,516,010,314</u>		<u>64,691,307</u>

IOM Share carried forward to Notes 2 and 4

Source

(1) UK Trust Statement 2008-09

(2) IOM Customs & Excise Service Account 2008-09

(3) Schedule 1

Schedule 3

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

2008-09 Month	Amount (£)
APRIL	85,171.77
MAY	69,849.42
JUNE	85,078.47
JULY	70,643.97
AUGUST	66,749.46
SEPTEMBER	94,136.52
OCTOBER	85,871.58
NOVEMBER	71,492.55
DECEMBER	87,412.35
JANUARY	67,078.05
FEBRUARY	95,954.58
MARCH	73,713.99
Total IOM Receipts	<u>953,152.71</u>

Carried forward to Notes 2 and 4

Source of Figures:- GAC

Schedule 4

Being details of the IOM share of Hydrocarbon Oil duties

2008-09 Details	Note	Amount (£)
IOM HCO net receipts		29,106,175
UK removals to the IOM (1)		111,369
UK removals to IOM registered fishing vessels (1)		16,126
UK removals to RNLI vessels in the IOM (1)		5,041
IOM removals ex Ronaldsway Airport for motor cycle racing etc. (1)		0
IOM registered fishing vessels (1)		0
Total IOM Allocation <i>carried forward to Notes 2 and 4.</i>		<u>29,238,711</u>

Source of Figures:-

(1) Quarterly schedules from IoM Customs



information & publishing solutions

Published by TSO (The Stationery Office) and available from:

Online

www.tsoshop.co.uk

Mail, Telephone, Fax & E-mail

TSO

PO Box 29, Norwich, NR3 1GN

Telephone orders/General enquiries: 0870 600 5522

Order through the Parliamentary Hotline Lo-Call 0845 7 023474

Fax orders: 0870 600 5533

E-mail: customer.services@tso.co.uk

Textphone: 0870 240 3701

The Parliamentary Bookshop

12 Bridge Street, Parliament Square

London SW1A 2JX

Telephone orders/General enquiries: 020 7219 3890

Fax orders: 020 7219 3866

Email: bookshop@parliament.uk

Internet: <http://www.bookshop.parliament.uk>

TSO@Blackwell and other Accredited Agents

Customers can also order publications from:

TSO Ireland

16 Arthur Street, Belfast BT1 4GD

Tel 028 9023 8451 Fax 028 9023 5401

ISBN 978-0-10-296424-0



9 780102 964240