

## Isle of Man VAT &ndash; the new rules

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The [new rules for VAT sharing](#) with the Isle of Man have been published.

If I might say so the basis of calculation looks rather oddly like the methodology I have used i.e, tax is split proportionately in relation to GNI (I used GDP).

Not surprising the new basis reduces the share of the IoM — as I predicted would happen if such logic were used.