

**Corporate Taxpayer  
Income Tax Return**

**Economic Substance Insert  
Pure Equity Holding Company  
Relevant Sector**

**Income Tax Division**  
Government Office, Douglas  
Isle of Man, British Isles  
IM1 3TX

Telephone (01624) 685400  
Fax (01624) 685351  
Email [incometax@gov.im](mailto:incometax@gov.im)  
Website [www.gov.im/incometax](http://www.gov.im/incometax)

Company Name:

Tax Reference Number:

Accounting Period End:

**IMPORTANT INFORMATION**

This Economic Substance insert is required to be completed if the company is resident for tax purposes and has gross income from the Pure Equity Holding Company relevant sector in the accounting period covered by the income tax return **and** the company is exempt from compulsory online filing. If the company is not exempt from compulsory online filing, the online company income tax return must be completed.

Please refer to the 'Updated Economic Substance Guidance - Joint Guernsey Isle of Man and Jersey' on the Economic Substance page of our website for information about the economic substance requirements. Please refer to sections 6.1.5 and 6.12 of GN58 – 'Company Income Tax Return How to Complete Returns for Accounting Periods ending on or after 31 December 2019' on the Guidance Notes page of our website for further information about the questions asked on this form and the responses required. GN58 also contains further information about compulsory online filing.

**Important:** This insert is an integral part of the company's income tax return so all mandatory fields marked \* must be completed. If any are not completed the return will not be accepted because it is incomplete.

**PURE EQUITY HOLDING COMPANY**

- |     |   |                                       |
|-----|---|---------------------------------------|
| 1.1 | Was the company compliant with its statutory obligations under either the Companies Act 1931, Companies Act 2006 or Foreign Companies Act 2014, whichever is relevant? *  | <input type="text" value="Yes / No"/> |
| 2.2 | How many people did the company engage in the Island during the accounting period to hold and manage the equitable interests or shares? *<br><i>(This number should reflect the FTE of the people and can be to 2 decimal places)</i> | <input type="text"/>                  |
| 2.3 | Did the company have adequate premises for holding and managing the equitable interests or shares during the accounting period? *   | <input type="text" value="Yes / No"/> |

**Supporting Information Required**

The following additional information should be provided with this form and the income tax return:

- A copy of the financial statements for the accounting period, including directors' report, auditor's report (if applicable) and all notes pages
- Confirmation of the basis of the calculation of the FTE number of people and details of any premises the company has in the Island
- Any other information that the company considers to be material in determining that it has adequate substance in the Island for the accounting period.

**DECLARATION**

**I declare that the details provided on this form are, to the best of my knowledge and belief, true and correct in every detail.**

Name:

	Director / Secretary
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Signature:

Date:

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**USE OF DATA NOTICE**

*Privacy Notice: To find out more about how we collect and use personal information, contact our office or visit our website at: [www.gov.im/treasuryprivacynotice](http://www.gov.im/treasuryprivacynotice) We will send you a paper copy if you telephone us or write to us using the contact details provided on this form.*