

## Company incorporated outside the Isle of Man Cessation of Tax Residence in the Isle of Man

This form is for use by companies incorporated outside the Isle of Man which are no longer tax resident because the central management and control of the company is no longer exercised in the Isle of Man, or because the company is being removed from the register in the country of its incorporation i.e. is ceasing to exist.

Please read Practice Note PN 208/20 'Tax Residence of Companies and Other Corporate Taxpayers' for full details of the requirements and the evidence required in order for an application to succeed. **Please note that an application will not be processed if the required evidence is not provided.**

<b>1. COMPANY INFORMATION</b>	
1. Company Name	
2. IOM Tax Reference Number	
3. Why is the company de-registering for IOM tax purposes?  (if company has been dissolved or liquidated please go to question 5 next)	<div style="margin-bottom: 10px;">             1) Company has been dissolved/liquidated <input type="checkbox"/>              (provide copy of relevant documentation)           </div> <div style="margin-bottom: 10px;">             Date of dissolution/liquidation <input style="width: 150px;" type="text"/> </div> <p style="margin: 0;"><u>OR</u></p> <div style="margin-bottom: 10px;">             2) Company is no longer managed and controlled from the Isle of Man <input type="checkbox"/>              (provide copy of board minutes or other relevant evidence to show change in management and control 'M&amp;C')           </div> <div style="margin-bottom: 10px;">             Date M&amp;C left IOM <input style="width: 150px;" type="text"/> </div>
4. New Address	
5. Does the company currently report CRS/FATCA/CbCR information to the Assessor? If so, please note that report/s up to the date the company ceased to exist/left the Isle of Man will be required.	Yes/No

<p>6. After cessation of residence, will the company be in receipt of any Isle of Man source income or carry on any Isle of Man activity in the future (e.g. engage staff or operate from premises in the Isle of Man)?</p> <p>(If Yes, please provide relevant details)</p>	<p>Yes/No</p>
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## 2. DECLARATION

The person signing this declaration must be a director or secretary of the company.

**I declare that the information given in this application is correct and complete to the best of my knowledge and belief.**

Full Name:			
Capacity:		Documents Attached	
Signature:		Board Minutes/Equivalent Documentation	<input type="checkbox"/>
Date:			

## 3. USE OF DATA

The information you have provided on this form is required under the Isle of Man Income Tax Act 1970 for the purposes of the assessment and collection of income tax.

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

The information provided on this form may also be used for compilation of Government Statistics.

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## NOTES FOR GUIDANCE

The completed application, together with all supporting documents, can be handed in at the Income Tax Division counter, or posted to the Division at the following address:

The Treasury  
Income Tax Division  
Government Office  
Douglas  
Isle of Man  
IM1 3TX

Telephone: (01624) 685400  
Email: [incometax@gov.im](mailto:incometax@gov.im)

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<b>Office Use Only:</b>	
Certificate of Dissolution	Yes/No
Evidence of change in location of management & control received?	Yes/No
Application Approved?	Yes/No
Election Records Updated?	Yes/No
Roles Considered?	Yes/No
Officer Signature	
Date	