



**Isle of Man
Government**

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PARTNERSHIP REGISTRATION FORM

This form should be used to register a partnership with the Assessor of Income Tax in accordance with the requirements of section 62D Income Tax Act 1970. Failure to register within the statutory period is an offence and may result in prosecution. Important details regarding the requirements of section 62D are outlined in **PN217/21 and GN59 - please ensure that you read these documents before you complete this form.**

Entity Details	
Name:	
Trading name: <i>(if different to above)</i>	
Address:	

Type of Entity	Tick Only One	Does the entity have Legal Personality?
Isle of Man General Partnership		Not applicable
Non-Isle of Man General Partnership		Not applicable
Non-Isle of Man Limited Partnership (LP)		Yes/No
Non-Isle of Man Limited Liability Partnership (LLP)		Yes/No
Non-Isle of Man Limited Liability Company (if not registered under the Foreign Companies Act 2014)		Not applicable
Jurisdiction of formation (Non-IOM Only)		
Registration number (All entity types)		

Date of formation (IOM General Partnership Only)	
Date of commencement of business activity on the Isle of Man (Non-IOM entities only)	

Accounting date of the business:	
Business activity:	
Business address in IOM: (if different to the address provided above)	

Partner/Member Details

Details of ALL partners/members of the partnership/members of the LLC are required, whether they are individuals, corporations or other entities. If there are more than two partners/members please complete continuation sheet R255C and attach to this form.

Please also indicate which partner/member is the "Designated Person" for the purposes of section 62D.

Partner 1

Full Name:	
Known as (if different to above):	
Address:	
Postcode:	
Tax reference/TIN:	
Country of tax residence:	
Is this the Designated Person?	Yes/No

Partner 2

Full Name:	
Known as (if different to above):	
Address:	
Postcode:	
Tax reference/TIN:	
Country of tax residence:	
Is this the Designated Person?	Yes/No

Profit Sharing Arrangements	
Partner/Member:	% share of profits:
Any other information about Profit Sharing Arrangements:	
Estimated annual business profits:	

Nature of Assets Held	
Please confirm below whether the partnership/LLC holds (or will hold) any of the asset types stated (please circle the correct answer)	
Controlling equities:	Yes/No
Intellectual property assets:	Yes/No
Isle of Man residential or commercial property:	Yes/No

Appointment of Tax Agent

This authority allows the Income Tax Division to exchange information about your tax affairs with your appointed agent.
It allows the agent to act for all income tax purposes, including the submission of Income Tax return forms.

Agents Name:

Agent's Address:

Postcode:

Telephone number:

Agent's Tax reference number:

Declaration

I/We confirm the details provided on this form are correct and accurate details to the best of my/our knowledge and belief

Signature:

Date:

Printed Name:

Signature:

Date:

Printed Name:

The information provided on this form will be used for the purposes of the administration of the Income Tax Act 1970, the Social Security Contributions and Benefits Act 1992 and any secondary legislation enacted under those primary Acts.

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.

IMPORTANT NOTES

1. This form must be signed by one partner of the partnership or one member of the LLC, and for partnerships where there are more than four general partners, by at least two general partners.
2. Please return the completed form to the Income Tax Division, Government Offices, Bucks Road, Douglas, Isle of Man IM1 3TX. Completed forms can be scanned and sent by email to incometax@gov.im
3. If you are an individual partner in a partnership or member of an LLC, there is a requirement for you to register for self-employment, please see "GN4- Self-Employment" for further details on how to do this.
4. The PN and GN referred to above can be found on the [Practice Notes](#) and [Guidance Notes](#) pages of our website.