

Registration of a Company incorporated outside the Isle of Man as Tax Resident in the Isle of Man

This form is for use by companies incorporated outside the Isle of Man which believe that they are tax resident because they are centrally managed and controlled in the Island.

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

1. COMPANY INFORMATION	
1. Company Name	
2. Jurisdiction of Incorporation	Certificate of Incorporation <input style="width: 50px; height: 15px;" type="text"/>
3. Date of Incorporation	
4. Isle of Man Address	
5. Date the company became centrally managed and controlled, and therefore tax resident, in the Isle of Man	
6. Directors details provided	Copy of Foreign Register <input style="width: 50px; height: 15px;" type="text"/> or List of Directors names <input style="width: 50px; height: 15px;" type="text"/>
7. Exercise of central management and control (If the details are included in a covering letter, state 'see attached letter' in the box)	Central management and control is exercised by: The directors <input style="width: 50px; height: 15px;" type="text"/> or Others (please specify) <div style="border: 1px solid black; height: 60px; margin-top: 5px;"></div>
8. Nature of central management and control (If the details are included in a covering letter, state 'see attached letter' in the box)	Central management and controls is exercised: In the meetings of the board of directors <input style="width: 50px; height: 15px;" type="text"/> or In another manner (please specify): <div style="border: 1px solid black; height: 40px; margin-top: 5px;"></div>

<p>9. Evidence of central management and control</p> <p>(Tick the box(es) to confirm the type of evidence being provided to show that management and control is exercised in the Isle of Man)</p>	<p>Minutes of board meetings <input type="checkbox"/></p> <p>or <input type="checkbox"/></p> <p>Equivalent documentation <input type="checkbox"/></p>
<p>10. What is the company's Accounting Period End Date?</p>	
<p>11. What is the company's classification under the Common Reporting Standard (CRS)?</p>	<p>Financial Institution <input type="checkbox"/></p> <p>Non-Reporting Financial Institution <input type="checkbox"/></p> <p>Non-Financial Entity (NFE) <input type="checkbox"/></p>
<p>12. Is the company a constituent entity of a multinational enterprise (MNE) group for CbCR?</p>	
<p>13. Name and address of Isle of Man based corporate service provider acting for company <u>or</u> nominated officer as required per section 63CA Income Tax Act 1970.</p>	

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:		<p>Documents Attached</p> <p>Certificate of Incorporation <input type="checkbox"/></p> <p>Board Minutes/Equivalent Documentation <input type="checkbox"/></p>
Signature:		
Date:		

3. Tax Agent (if applicable)

If you would like someone else to act on behalf of the company in dealing with its tax affairs then please complete form R212C 'Appointment of Tax Agent by a Company' which can be found on the Income Tax Divisions website.

4. 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.

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

Office Use Only:	
Certificate of incorporation received?	Yes/No
Directors Details received	Yes/No
Evidence of location of management & control received?	Yes/No
Application Approved?	Yes/No
Election Records Updated?	Yes/No
Roles Considered?	Yes/No
Officer Signature	
Date	