

## **APPLICATION FOR NATIONAL INSURANCE HOLIDAY SCHEME (2023)**

### **WHO DOES THE SCHEME APPLY TO?**

- New residents who take up residence in the Island on or after 6 April 2019 and who have not been resident here for tax purposes at any time in the previous five tax years from the date they take up residence.
- Returning Isle of Man students who, on or after 6 April 2019, successfully complete a full time course of education outside the Island for a university first degree, a Higher National Diploma (or comparable course) or a postgraduate course and who, after completing that course, returns to the Island to live and work. It will not apply to students who have undertaken a course of distance learning or flexible learning.

### **HOW DOES THE SCHEME WORK?**

- The scheme began on 6 April 2019.
- In order for a new resident to benefit from the scheme they will need to commence residence on or after 6<sup>th</sup> April 2019 and commence permanent employment in the Island within 12 months of arriving here.
- An IOM student will need to commence permanent employment within 5 years of successfully completing their course in order to benefit from the scheme.

Full details of the National Insurance Holiday Scheme are available within the National Insurance section at [www.gov.im/incometax](http://www.gov.im/incometax).

The latest version of Practice Note [207/19](#) is also available from the Division's website. Please note that this guidance has been updated since it was originally published on 19 February 2019.

### **EMPLOYMENT REQUIREMENTS**

A person who meets the requirements of the scheme will be able to apply for a refund of their Class 1 National Insurance contributions paid as an employee during the relevant 12 months of their permanent employment in the IOM up to a maximum of £4,400. Contributions refunded under the scheme will still be treated as paid for all other purposes.

An individual may benefit from the scheme if, within the required timescale, they take up employment that meets certain requirements, and in order to obtain a refund of contributions the employment must satisfy a number of conditions.

### **APPLYING FOR A REFUND**

The employer must be Isle of Man resident for National Insurance purposes.

An employee to whom the scheme applies and whose employment meets the conditions set out above can apply to the Income Tax Division for a refund of the Class 1 National Insurance contributions they pay as an employee during the relevant 12 months of their employment up to a maximum of £4,400.

**The application should be made after the end of the 12 months to which the claim applies, but not later than six months after that date, together with copies of the relevant contract of employment, pay slips and documentary evidence of the educational courses completed.**

<b><u>PERSONAL DETAILS</u></b>	
Surname:	
Forename(s):	
Date of Birth:	
National Insurance Number:	
Tax Reference Number:	
Address:	
<b><u>NEW RESIDENTS ONLY</u></b>	
Date of permanent commencement of residence in the IOM:	
Date of last permanent residence in the IOM:	
Name of Employer:	
Date employment commenced:	
Is the employment permanent:	Yes <input type="checkbox"/> No <input type="checkbox"/>
Is the employment undertaken in the Island:	Yes <input type="checkbox"/> No <input type="checkbox"/>
Does the employment provide minimum annual gross remuneration of £23,000?	Yes <input type="checkbox"/> No <input type="checkbox"/>
Amount of Class1 National Insurance Contributions to be claimed as a refund:	£
<b><u>RETURNING STUDENTS ONLY</u></b>	
Date full time course of education was complete:	
Name and type of course completed:	
Where the course was completed:	
Name of Employer:	
Date employment commenced:	
Is the employment permanent:	Yes <input type="checkbox"/> No <input type="checkbox"/>
Is the employment undertaken in the Island:	Yes <input type="checkbox"/> No <input type="checkbox"/>
Amount of Class1 National Insurance Contributions to be claimed as a refund:	£

## **STATEMENT**

I understand that if I have any additional liability to pay National Insurance contributions, or have received benefit to which I am not entitled, the Division can reduce or retain the refund because of the outstanding liability due to the Treasury.

I agree that if I have any outstanding liability to pay Income tax, the Treasury can offset the amount of this refund against the outstanding tax amount.

## **DECLARATION**

I declare that the information given above is true and correct and I have included the following documents:

**March Payslip in year of claim** ☐

**Final 2 payslips of the 12 months of employment** ☐

**Contract of Employment** ☐

**Educational Courses Completed** ☐

Signed \_\_\_\_\_ Date \_\_\_\_\_

**Privacy Notice:** To find out more about how we collect and use personal information, contact our office or visit our website [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.

**Please note:** Personal details on this form will be shared between the Income Tax and Social Security Divisions of the Treasury for the purposes of maintaining Income Tax, National Insurance and Social Security records.

**Contact:** Your completed form should be sent to the following address where you will also be able to receive further information about any aspect of your Manx income tax affairs:

The Treasury  
Income Tax Division  
Government Office  
Buck's Road  
Douglas  
Isle of Man  
IM1 3TX

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

## **\*FOR OFFICIAL USE ONLY\***

Qualifying Claim:	Yes <input type="checkbox"/> No <input type="checkbox"/>
Income Tax Year(s): *Delete year as appropriate	20_ /20_ & 20_ /20_
Class 1 NI Refundable: *Delete year as appropriate	20_ /20_ £ 20_ /20_ £
Officer Name:	
Date:	