

## PENSION NOTIFICATION FORM - TRANSFER REQUEST

This form should be used to request a transfer out of an Isle of Man approved pension scheme or notify the Assessor about a transfer. Important details regarding the notification requirements for pension transfers are outlined in **PN221 and GN62 - please ensure that you read these documents before you complete this form.**

| Current pension scheme details                                                                                |                       |
|---------------------------------------------------------------------------------------------------------------|-----------------------|
| Pension scheme name                                                                                           |                       |
| Pension scheme reference                                                                                      |                       |
| Isle of Man tax approval status                                                                               | Approved / Unapproved |
| Has the trustee/administrator declared to HMRC that the scheme is a Recognised Overseas Pension Scheme (ROPS) | Yes/No                |
| ROPS reference ( <i>if applicable</i> )                                                                       |                       |
| Pension scheme administrator name and address                                                                 |                       |
| Pension scheme trustee name and address                                                                       |                       |
| Current value of pension scheme funds at date of transfer application                                         |                       |
| Value of Isle of Man tax relieved funds at date of transfer application                                       |                       |
| When were the scheme funds originally received by the IOM scheme?                                             |                       |
| Do the current scheme rules allow transfers?                                                                  | Yes/No                |

| <b>Pension member details</b>                                                                                                            |                                                                                  |
|------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------|
| Member's name                                                                                                                            |                                                                                  |
| Member's date of birth                                                                                                                   |                                                                                  |
| Member's address                                                                                                                         |                                                                                  |
| Member's tax residency                                                                                                                   |                                                                                  |
| Is the member employed<br><i>(if applicable - please provide details of nature of employment)</i>                                        |                                                                                  |
| What is the tax treatment of the pension income in the member's home country of residence?                                               |                                                                                  |
| <b>Receiving pension scheme details</b>                                                                                                  |                                                                                  |
| Pension scheme name                                                                                                                      |                                                                                  |
| Is the scheme ROPS registered with HMRC                                                                                                  | Yes/No                                                                           |
| ROPS reference <i>(if applicable)</i>                                                                                                    |                                                                                  |
| Country where the receiving scheme is based                                                                                              |                                                                                  |
| Have scheme deed and rules been provided for review with this form?                                                                      | Yes/No *                                                                         |
|                                                                                                                                          | *Transfer request will not be considered without the information being provided. |
| Would the receiving scheme permit a reciprocal transfer to an Isle of Man pension?                                                       | Yes/No                                                                           |
| Have previous transfers been approved to this receiving scheme?                                                                          |                                                                                  |
| Has the receiving scheme been authorised or recognised by the tax and/or regulatory authority in the country in which it is established? |                                                                                  |
| Is the receiving scheme established in a country which does not tax pension income?                                                      |                                                                                  |

| <b>Other information</b>                                                            |  |
|-------------------------------------------------------------------------------------|--|
| What is the reason for the transfer?                                                |  |
| Other notes<br><i>(if applicable)</i>                                               |  |
| <b>Contact details of person dealing with the transfer from the original scheme</b> |  |
| Pension Scheme Administrator - contact name                                         |  |
| Contact telephone number                                                            |  |
| Contact email address                                                               |  |

| <b>Declaration</b>                                                                                                         |  |       |  |
|----------------------------------------------------------------------------------------------------------------------------|--|-------|--|
| I/We confirm the details provided on this form are correct and accurate details to the best of my/our knowledge and belief |  |       |  |
| Signature:<br>See Important Notes (below)                                                                                  |  | Date: |  |
| Printed Name:                                                                                                              |  |       |  |
| Signature:<br>See Important Notes (below)                                                                                  |  | 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 the scheme member, scheme administrator or the scheme trustee.
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 [taxpensionsadmin@gov.im](mailto:taxpensionsadmin@gov.im)
3. The member may consider to seek professional advice before any pension transfer.
4. The PN referred to above can be found on the [Practice Notes](#) pages of our website [www.gov.im](http://www.gov.im).