

## BEPS Action 5 – Application for an Isle of Man Tax Ruling

This form is for use by companies wishing to apply for a new tax ruling, or to amend or renew a previous tax ruling made by the Assessor of Income Tax.

A senior technical officer will review the application, and may request further information and / or supporting documentation before a decision can be made on the ruling requested.

The 'Notes for Guidance' at the end of this form are part of the form and contain important information about how it should be completed.

### 1. APPLICATION FOR:

Tick either 1, 2 or 3 (✓)

1. New tax ruling	<input type="checkbox"/>
2. Renewal of an existing tax ruling	<input type="checkbox"/>
3. Amendment to an existing tax ruling	<input type="checkbox"/>
Tax Ruling Reference Number (For Renewals and Amendments Only)	

### 2. DETAILS OF APPLICANT COMPANY

1. Tax Identification Number (Isle of Man Tax Reference Number)	
2. Other Tax Identification Number(s) (TIN) and country(ies) of issue (Compulsory if the ruling type is "Permanent Establishment")	
3. Company Name	
4. Company MNE Group Name (See 1. in Notes for Guidance)	
5. Registered Business Address	
6. Permanent Establishment Address in the Isle of Man (Applicable to "Permanent Establishment" Rulings Only)	
7. In which country is the applicant company resident for tax purposes? (Please state all countries if the company is resident for tax purposes in more than one)	

<p><b>8. Main Business Activities</b> (Please tick as appropriate)</p>	<input type="checkbox"/> Research and Development <input type="checkbox"/> Holding or Managing Intellectual Property <input type="checkbox"/> Purchasing or Procurement <input type="checkbox"/> Manufacturing and Production <input type="checkbox"/> Sales, Marketing or Distribution <input type="checkbox"/> Administration, Management or Support Services <input type="checkbox"/> Provision of Services to Unrelated Parties <input type="checkbox"/> Internal Group Finance <input type="checkbox"/> Regulated Financial Services <input type="checkbox"/> Insurance <input type="checkbox"/> Holding Shares or Other Equity Instruments <input type="checkbox"/> Dormant <input type="checkbox"/> e-Commerce <input type="checkbox"/> Other: (Please specify)
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3. PERIOD COVERED BY THE RULING	
1. Start Date	
2. End Date	

4. TYPE OF RULING REQUESTED	
Please tick the type of ruling required (See 2. in Notes for Guidance)	<input type="checkbox"/> Downward adjustment to profits <input type="checkbox"/> Permanent Establishment (PE) ruling <input type="checkbox"/> Other (Please provide details below) <div style="border: 1px solid black; height: 20px; width: 100%; margin-top: 5px;"></div>

5. REASON FOR RULING APPLICATION

6. RELATED COMPANIES	
Is the applicant company a member of a group? (See 3. in Notes for Guidance)	YES <input type="checkbox"/> NO <input type="checkbox"/>
If YES, please complete sections 7 and 8. If NO, please go to section 9.	

**7. ULTIMATE PARENT COMPANY**Tick if the applicant company is the ultimate parent company of the group (✓) 

1. Tax Identification Number (TIN) and country of issue	
2. Name	
3. Address	
4. In which country is the parent entity resident for tax purposes? (Please state all countries if the company is resident for tax purposes in more than one)	

**8. IMMEDIATE PARENT COMPANY**Tick if not applicable (✓) 

1. Tax Identification Number (TIN) and country of issue	
2. Name	
3. Address	
4. In which country is the parent entity resident for tax purposes? (Please state all countries if the company is resident for tax purposes in more than one)	

**9. AFFECTED ENTITIES**

(See 4. in Notes for Guidance)

Name	Tax Identification Number (TIN) and country of issue	Address	Country of tax residence

*Please provide details of additional affected entities on a separate sheet if necessary.*

## 10. CONTACT DETAILS FOR ENQUIRIES

1. Full Name	
2. Position in the business	
3. Daytime telephone number	

## 11. DECLARATION

NOTE: The person signing this declaration must be fully aware of the circumstances and grounds for the tax ruling application and must have sufficient authority to make the declaration on behalf of the company.

If the application is being made by an agent, the agent must have specific written authority to act on the applicant company's behalf and also to sign this declaration on their behalf. (A copy of this authority must be provided with the application.)

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

Full Name:			
Capacity:		Agent Name and Address: (if applicable)	
Signature:			
Date:			

## 12. USE OF DATA

The information provided on and in support of this form will be processed in accordance with the Income Tax Act 1970. The information provided will be used to process the tax ruling application and also for compliance with the Compulsory Spontaneous Exchange of Information under Action 5 of the OECD Base Erosion and Profit Shifting (BEPS) Initiative.

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

### Office Use Only:

Application Approved?	Yes / No
Tax Ruling Reference:	
Date of Issue:	
Comments:	
Senior Technical Officer Name:	
Signature:	

## NOTES FOR GUIDANCE

### 1. What is a Tax Ruling?

A tax ruling is any advice or undertaking provided by a tax authority to a specific taxpayer or group of taxpayers concerning their tax situation and on which they are entitled to rely.

A ruling can be requested in advance of a transaction but may be requested after the transaction.

### 2. Who Can Apply for a Tax Ruling?

This application form is for primarily for companies seeking a ruling in relation to a tax matter where there are cross border implications (e.g. the applicant is a member of a group with member companies in other countries, or the company has its head office in another country), but it can also be used by a company to apply for a ruling on a particular matter where there are no cross border implications (e.g. the company is not a member of a group, or all members of the group are resident in the Isle of Man).

Where the ruling applied for is solely an Isle of Man domestic matter with no cross border implications, please state this in "Section 5 – Reason for Ruling Application".

### 3. Exchange of Tax Rulings under Base Erosion and Profit Shifting – Action 5

The Isle of Man has committed to OECD Base Erosion and Profit Shifting ("BEPS") Action 5, which requires spontaneous exchange of tax rulings falling within 6 specified categories in specific circumstances. Full details of BEPS Action 5 and the exchange of tax rulings ("ETR") can be found on the Division's website <https://www.gov.im/categories/tax-vat-and-your-money/income-tax-and-national-insurance/international-agreements/base-erosion-and-profit-shifting/action-5-exchange-of-tax-rulings-etr/>.

The fact that the Assessor has approved or refused an application for a tax ruling will be exchanged with other countries if the ruling falls within the scope of the BEPS ETR and there is sufficient legal basis for the exchange.

It is for this reason that the ruling application must include details of parent entities, related companies and where they are tax resident. If all of the information necessary for compliance with ETR is not provided, the ruling application will not be accepted.

Completing the Form:

	Section	Subject	Notes for Guidance
1.	Section 2	MNE Group name	An "MNE Group" is a group of companies that includes two or more companies with tax residence in different countries.  In some cases the name of the applicant company may be different to the MNE group name, making it difficult to identify the connection between applicant and the MNE group.
2.	Section 4	Type of Ruling	'Downward adjustment to profits' and 'Permanent Establishment' rulings are both rulings within the scope of the ETR, so these are identified separately.  If the ruling requested is neither of these, select "Other" and provide details of the ruling requested in the box provided.

3.	Section 6	Related Companies  Is the company a member of a group?	In the context of this question, a company is a member of a group if it is controlled by, or it controls, another company. (Control takes the definition contained within the applicable accounting standards (e.g. IFRS, IAS etc.))
4.	Section 9	Affected Entities (Applicable to 'Downward adjustment to profits' ruling applications only)	Please provide details of all related parties resident outside the Isle of Man with whom the applicant company enters into transactions covered by the ruling.

The completed application, together with all supporting documents, should be marked for the attention of the Senior Technical Officer and can be handed in at the Income Tax Division counter, or posted to the Division at the following address:

Senior Technical Officer  
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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