

APPLICATION FOR NATIONAL INSURANCE HOLIDAY SCHEME (2019)

WHO WILL 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 completes 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 WILL THE SCHEME WORK?

- The scheme will begin on 6 April 2019.
- In order for a new resident to benefit from the scheme they will need to commence residence on or after 6th 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.

Practice Note 207/19 is also available from the Division's website. Please note that this guidance is an updated and replacement version of PN 207/19, which 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 first 12 months of their permanent employment in the IOM up to a maximum of £4,000. 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

To qualify for a refund, the person must remain in employment for a period of more than 12 consecutive months, or 12 months which are not consecutive provided that Manx Earnings Replacement Allowance (MERA) was awarded for the entire period of any interruption in employment. In addition, the employer must be Isle of Man resident for National Insurance purposes.

An individual can transfer to a subsidiary of the employer as long as the employment contract remains with the original employer.

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.

Where the individual received a reduced salary as a result of their employer claiming Salary Support or awarded MERA, the application should be made after the end of the 12 months to which the claim applies, but not later than 12 months after that date.

Copies of the relevant pay slips and documentary evidence of the Educational courses completed should be submitted with the application.

Please note that early submission, before 12 months of employment, will not be accepted.

<u>PERSONAL DETAILS</u>	
Surname:	
Forename(s):	
Date of Birth:	
National Insurance Number:	
Tax Reference Number:	
Address:	
<u>NEW RESIDENTS ONLY</u>	
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"/>
Are you required to work a minimum of 35 hours per week:	Yes <input type="checkbox"/> No <input type="checkbox"/>
If you did not work a minimum of 35 hours per week, was this because your employer claimed Salary Support?	Yes <input type="checkbox"/> No <input type="checkbox"/>
If Yes, for what periods:	
Period 1	From: To:
Period 2	From: To:
Period 3	From: To:
Did you claim MERA during your first 12 months of employment?	Yes <input type="checkbox"/> No <input type="checkbox"/>
If yes, please provide the periods of your employment and periods of your MERA claims:	
Period 1 Employment	From: To:
Period 1 MERA	From: To:
Period 2 Employment	From: To:
Period 2 MERA	From: To:
Period 3 Employment	From: To:
Period 3 MERA	From: To:

Does the employment provide a minimum annual gross salary of £21,000:	Yes <input type="checkbox"/> No <input type="checkbox"/>
If you did not earn a minimum annual gross salary of £21,000, would your employment have provided a minimum annual gross salary of £21,000 had your employer not claimed Salary Support?	Yes <input type="checkbox"/> No <input type="checkbox"/>
Amount of Class1 National Insurance Contributions to be claimed as a refund:	£
RETURNING STUDENTS ONLY	
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"/>
Are you required to work a minimum of 35 hours per week:	Yes <input type="checkbox"/> No <input type="checkbox"/>
If you did not work a minimum of 35 hours per week, was this because your employer claimed Salary Support?	Yes <input type="checkbox"/> No <input type="checkbox"/>
If Yes, for what periods?	
Period 1	From: To:
Period 2	From: To:
Period 3	From: To:
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.

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. 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: Email: Website	01624 685400 incometax@itd.treasury.gov.im www.gov.im/incometax
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The Income Tax counter opening times can be found by visiting our website 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:	