

**Isle of Man Incorporated Company  
Application for Non Residence status under Section 2N Income Tax  
Act 1970**

This form is for use by Isle of Man incorporated companies who wish to apply to be considered to be not tax resident in the Isle of Man under the provisions of Section 2N(2) of the Income Tax Act 1970.

Please read Practice Note PN 208/20 'Tax Residence of Companies and Other Corporate Taxpayers' for full details of the requirements of section 2N(2) 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.**

<b>1. COMPANY INFORMATION</b>	
1. Company Name	
2. Isle of Man Tax Reference Number	
3. Registered Office Address	
4. Other jurisdiction of tax residence (Please provide a certificate of tax residence from the other jurisdiction)	
5. Date the company became centrally managed and controlled in the other jurisdiction	
6. 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 type="checkbox"/> or Others (please specify)  <input type="text"/>
7. 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 type="checkbox"/> or In another manner (please specify):  <input type="text"/>

<p>8. Evidence of central management and control</p> <p>(Tick the box(es) to confirm the type of evidence provided to show that management and control is exercised in the other country)</p>	<p>Minutes of board meetings <input type="checkbox"/></p> <p>or</p> <p>Equivalent documentation <input type="checkbox"/></p>	
<p>9. Double Taxation Agreement (DTA) or Rate of Tax</p> <p>Tick the applicable one. Confirmation of treaty residence in the other country is required for (i)</p>	<p>(i) The company is tax resident in the other jurisdiction for the purposes of the tie-breaker clause in the DTA between the Isle of Man and that jurisdiction <input type="checkbox"/></p>	<p>(ii) The highest rate at which a company may be charged to tax on any part of its profits in the other jurisdiction is 15% or higher <input type="checkbox"/></p>
<p>10. Specify the highest rate of tax that this company will be charged in the other jurisdiction</p>	<p><input type="text"/> %</p>	
<p>11. Please state the bona fide commercial reason for the company's tax residence in the other jurisdiction:</p> <p>(If the reason is explained in a covering letter, state 'see attached letter' in the box)</p>	<div data-bbox="694 902 1425 1162" style="border: 1px solid black; height: 116px; width: 100%;"></div> <p>Tick to confirm agreement with the statement below: <input type="checkbox"/></p> <p>The company's tax residence outside the Isle of Man is not motivated by a wish to:</p> <ul style="list-style-type: none"> <li>• Avoid or reduce Isle of Man Income Tax, or</li> <li>• Avoid the application of the Economic Substance Requirements</li> </ul> <p>For any person</p>	
<p>12. Will the company be in receipt of any Isle of Man source income or carry on any Isle of Man activity in the future (e.g. engage staff or operate from premises in the Isle of Man)?</p> <p>(Please provide relevant details)</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:

Signature:

Date:

### Documents Attached

Certificate of Residency

Board Minutes/Equivalent Documentation

## 3. 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.

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## 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](mailto:incometax@gov.im)

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<b>Office Use Only:</b>	
Certificate of residence received?	Yes/No
Evidence of location of management & control received?	Yes/No
Bona Fide Commercial Reason Provided?	Yes/No
Application made under S2N (2)(c)(i) or (ii)	(i)/(ii)
Application Approved?	Yes/No
Election Records Updated?	Yes/No
Roles Considered?	Yes/No
Officer Signature	
Date	