

# REGISTRATION FOR MANX INCOME TAX

**Income Tax Division**  
Government Office, Douglas  
Isle of Man, British Isles  
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)

**Important:** The Isle of Man has its own tax laws and is not part of the United Kingdom. We will use the information you provide on this form to decide if you are resident for Manx tax purposes or non-resident. In either case, you may be issued with a return form. If you do receive a return form, you **must** complete and return it before the due date, or you will receive a penalty.

**To complete your return form online**, please provide your email address in Question 8 below and we will send your activation and security codes required for the online registration process. Your email address will only be used to correspond with you through online tax services if you complete the online registration process. For more information visit [www.gov.im/onlineservices](http://www.gov.im/onlineservices)

**Please complete all the following sections of this form.** If you need to provide additional information, please enclose a letter with the form. You will need to provide two forms of identification. Please see notes on Page 6 for details.

PERSONAL DETAILS	SELF	SPOUSE/CIVIL PARTNER
1. Surname:		
2. Forename(s):		
3. Title: e.g. Mr, Mrs, Miss, Ms, etc		
4. Status: (Single, Married, Civil Partnership, Separated, Divorced, Widowed)		
5. National Insurance Number: (Please see notes on page 6)		
6. Date of Birth:		
7. Contact Telephone Numbers:	Work:                      Home: Mobile:	Work:                      Home: Mobile:
8. To register for Online Tax Services please provide your email address. This email address will <u>not</u> be used for any other communication.		
9. When did you arrive/do you expect to arrive in the Isle of Man?		

10. If you did not/will not arrive at the same time as your spouse/civil partner, please can you explain the reasons for this?		
11. Is it your intention to become permanently resident in the Isle of Man?	Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>
12. If No, please give the approximate time you expect to stay on the Island, state the purpose of your stay, and intended date of departure from the Isle of Man.	Less than 6 months <input type="checkbox"/> Between 6 months & 1 year <input type="checkbox"/> Between 1 year and 5 years <input type="checkbox"/> Purpose:  Intended Departure Date:	Less than 6 months <input type="checkbox"/> Between 6 months & 1 year <input type="checkbox"/> Between 1 year and 5 years <input type="checkbox"/> Purpose:  Intended Departure Date:
13. Please give details of any visits to the Isle of Man in the previous 5 years before the date given in Q9:		
14. What is your current address?  This must be where you currently reside and should not be an address used solely for correspondence purposes. It is your responsibility to keep the Division updated on all address changes.		
15. What Isle of Man address will you be living at if different to question 14?  If you do not intend to live on the Island at any time, please go to question 19.		
16. When will or did the Isle of Man accommodation become available to you?		
17 What is the nature of the accommodation?	Private residence <input type="checkbox"/> Holiday Home <input type="checkbox"/> Accommodation provided by employer <input type="checkbox"/>	
17(a). Are You:	The owner <input type="checkbox"/> A tenant <input type="checkbox"/> Living with family <input type="checkbox"/> Other (please state):	
18. Please give details of all properties you own (other than any residential address stated above)		
19. What was your address prior to arriving in the Isle of Man? (If different to Q14)		

<p>20. Will you be receiving rental income from any properties stated above?</p>	<p>Yes <input type="checkbox"/>                      No <input type="checkbox"/></p>	<p>Yes <input type="checkbox"/>                      No <input type="checkbox"/></p>
<p>20(a). If YES, please provide an estimate of the annual net rental income.</p> <p>Isle of Man</p> <p>UK</p> <p>Foreign</p>	<p>£</p> <p>£</p> <p>£</p>	<p>£</p> <p>£</p> <p>£</p>
<p>20(b). If Isle of Man property owned, please provide details of any letting agent or property manager collecting rents on your behalf.</p>		
<p>21. Are you or your spouse/civil partner a director of a company? If YES, please state the name of the company and the country in which it is incorporated or registered. If you have multiple directorships, please attach a separate sheet.</p>		

22. **INCOME** Please ✓ the appropriate box against each heading.

**Income (see Notes) SELF**

Are you:-

Employed  Self Employed  Neither

Employer's Name:

Start date:

Income Source	Yes	No	ESTIMATED ANNUAL AMOUNT
Employment/Self Employment:	<input type="checkbox"/>	<input type="checkbox"/>	£ <input type="text"/>
Benefits in Kind:	<input type="checkbox"/>	<input type="checkbox"/>	£ <input type="text"/>
Pensions: State <small>UK taxed Pension - see page 6</small>	<input type="checkbox"/>	<input type="checkbox"/>	£ <input type="text"/>
Other	<input type="checkbox"/>	<input type="checkbox"/>	£ <input type="text"/>
State Benefits:	<input type="checkbox"/>	<input type="checkbox"/>	£ <input type="text"/>
Rental Income:	<input type="checkbox"/>	<input type="checkbox"/>	£ <input type="text"/>
<b>Investment Income:</b>			
Isle of Man (interest)	<input type="checkbox"/>	<input type="checkbox"/>	£ <input type="text"/>
UK/foreign (interest)	<input type="checkbox"/>	<input type="checkbox"/>	£ <input type="text"/>

Please state the nature of the investment income source (e.g. bank/building society interest, dividends etc..)

Any other income: (If no income is declared on this form, please explain how you maintain your living expenses)

**Income (see Notes) SPOUSE/CIVIL PARTNER**

Are you:-

Employed  Self Employed  Neither

Employer's Name:

Start date:

Income Source	Yes	No	ESTIMATED ANNUAL AMOUNT
Employment/Self Employment:	<input type="checkbox"/>	<input type="checkbox"/>	£ <input type="text"/>
Benefits in Kind:	<input type="checkbox"/>	<input type="checkbox"/>	£ <input type="text"/>
Pensions: State	<input type="checkbox"/>	<input type="checkbox"/>	£ <input type="text"/>
Other	<input type="checkbox"/>	<input type="checkbox"/>	£ <input type="text"/>
State Benefits:	<input type="checkbox"/>	<input type="checkbox"/>	£ <input type="text"/>
Rental Income:	<input type="checkbox"/>	<input type="checkbox"/>	£ <input type="text"/>
<b>Investment Income:</b>			
Isle of Man (interest)	<input type="checkbox"/>	<input type="checkbox"/>	£ <input type="text"/>
UK/foreign (interest)	<input type="checkbox"/>	<input type="checkbox"/>	£ <input type="text"/>

Please state the nature of the investment income source (e.g. bank/building society interest, dividends etc..)

Any other income: (If no income is declared on this form, please explain how you maintain your living expenses)

<p>23. Do you intend to become an employer and/or contractor?</p> <p><b>If yes, please contact the Income Tax Division on 01624 685400 for assistance.</b></p>	<p>Yes <input type="checkbox"/> No <input type="checkbox"/></p>	<p>Yes <input type="checkbox"/> No <input type="checkbox"/></p>
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**24. Application for Joint Taxation of a Married Couple/ Civil Partnership:**

Please read the Notes for Guidance carefully – married couples/civil partners have a choice as to how they are taxed in the Isle of Man. An election for Joint Taxation must be made within 6 months of arrival in the Island or by the following 31 December whichever is the later. In the absence of an election for Joint Taxation you will be Independently Taxed.

1. Do you wish to elect for Joint Taxation? Yes  No

2. If yes, do you wish to nominate one of you to receive general correspondence and any repayments of tax?

Yes  No

3. If yes, please state the nominated spouse/civil partner \_\_\_\_\_

Please note that in either case you must **BOTH** sign the declaration at the end of this form and provide a copy of your marriage certificate/civil partnership certificate.

**25. Agent Authorisation:**

I/We\* hereby authorise the under mentioned to act as my/our\* agent until further notice and receive copies of my/our\* assessments. (\*delete as appropriate)

Agent's name and address:


Agent's client reference number:

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Agent's telephone number\_\_\_\_\_

Please note:-

Personal details on this form will be used by officers working in the Income Tax Division of The Treasury for the purposes of maintaining your Income Tax and National Insurance records. This information may also be shared with third parties such as those stated within the privacy notice below.

If Joint Taxation has not been elected and your husband/wife/civil partner has their own agent they will need to give their own separate authority by completing form R212, for the Income Tax Division to correspond with them. The form is available to download on the Income Tax Division website via this link - <https://www.gov.im/categories/tax-vat-and-your-money/income-tax-and-national-insurance/forms/>

**26. DECLARATION:**

**DECLARATION**

I/We\* declare that the information given above is true and correct. \*Delete as appropriate.

Signed(self)

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Date

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Signed(partner)

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Date

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## REGISTRATION FOR MANX INCOME TAX – NOTES FOR GUIDANCE

To register, please provide **two** of the documents listed below, **one** of which must be photographic:

### NON-PHOTO

1. Utility bill dated less than 6 months prior to registration with us
2. Recent bank, building society or creditcard statement
3. Recent pay slip
4. Isle of Man Work Permit
5. Income Tax Assessment from a previous tax authority

### PHOTO

1. Valid passport
2. Valid driver's licence
3. Valid Student Card
4. Valid Senior Citizen buspass
5. Government issued ID card

**Please note, we will NOT be able to verify your identity to a third party.**

**Q5.** If you have never been issued with a National Insurance Number in the UK or IOM and are going to be employed or Self-employed, please complete form CA5400 and Form R133 which can be found in the forms section on the website under National Insurance and Self-Employed forms.

### Residency

Residency is a complex matter which is determined by many factors, for example an individual's future intentions and past history of residency, their actual visits to the Island and their available accommodation all play a part when deciding if someone is resident for tax purposes.

More details can be found in our Practice Note PN 144/07 Tax Residence in the Isle of Man, which can be obtained from the Division or downloaded from our website on [www.gov.im/treasury/incometax/](http://www.gov.im/treasury/incometax/)

The following guidance applies if you are considered to be resident in the Isle of Man for tax purposes:

### Married Couples/Civil Partnerships

You will be taxed independently in the same way that you were when you were single, but you can choose to be taxed jointly with your spouse/civil partner if both of you are resident for tax purposes.

### Independent taxation

Under current legislation, you will be taxed independently after your marriage/civil partnership unless (or until) you and your spouse/partner both choose to be taxed jointly.

### Joint taxation

If you choose to be taxed jointly with your spouse/civil partner, you will be able to transfer any unused tax allowances from one spouse/civil partner to the other. However, you will also be jointly and severally liable for your taxation affairs, which means that the Income Tax Division will be able to pursue either of you for any amounts of Income Tax and/or Class 4 National Insurance Contributions that may become due. If you wish to choose this option, please complete the appropriate section on the R25 form.

A Guidance Notes booklet entitled "Taxation of Married Couples and Civil Partners" GN 26 is available from the Income Tax Division which explains more about the implications of being independently or jointly taxed. This can also be downloaded from our website at [www.gov.im/treasury/incometax/](http://www.gov.im/treasury/incometax/)

### Income

The details you provide about your income will assist the Income Tax Division in ensuring that you pay the appropriate amount of tax. A return form covering the period from when you commenced residence to the following 5 April will be required. On this form you are only required to declare income received in that period. After this, an annual return form will be issued in April each year where your worldwide income must be declared. You will then receive an assessment notice that will show your tax liability and the amount of any additional tax that may be due or refunded.

A **Benefit in Kind** might include the use of a company car and fuel for private purposes, your rent/mortgage or other accommodation costs paid by your employer, other non-work related expenses etc paid by your employer. If you believe you may be in receipt of a benefit in kind please provide details. Your employer may be able to provide further advice on this matter.

Some **State Benefits** are taxable sources of income in the Isle of Man. Please indicate the name of the benefit that you receive e.g. Income Support, Job Seekers Allowance, etc.

If you receive a **UK taxed Pension**, you may be able to apply for tax relief at source and claim a repayment of UK Income Tax. Please visit HM Revenue & Customs website below to obtain Form DT-Individual -

<https://www.gov.uk/government/publications/double-taxation-treaty-relief-form-dt-individual>

### **Claims for Relief**

Tax relief on **mortgages and loan interest** payments is available in the Isle of Man providing that such interest is paid to a Manx lender.

Only contributions paid to a Manx approved **Occupational Personal/Personal Pension/AVC** scheme will qualify for tax relief in the Isle of Man. If you are contributing to a scheme that started before you arrived in the Isle of Man you may no longer be eligible to contribute to that scheme and you should seek advice from your pension provider about this. Please do **not** include details of your company superannuation scheme.

There are a number of other deductions that can be claimed and further details can be obtained from the Income Tax Division. A claim for all relevant deductions can be made in the annual return form that will be sent to you in April each year. **Please note that unless instructed otherwise, all individuals are required to submit an annual return form.**

### **Non Residents**

If you are not considered to be resident in the Isle of Man but you have a source of taxable income from the Isle of Man, you will still be required to submit annual income tax return forms but you will only be required to include details of your Isle of Man source income.

The most common income sources for non-residents are rental income, wages from short term employment or income from self-employment undertaken for a customer in the Isle of Man. In all of these cases, the Assessor may issue a notice for the person paying you to deduct tax at source from the payments they make. When you file your income tax return and the correct amount of taxable income is calculated after any allowable expenses have been deducted, you may receive a refund of some of this tax.

### **Online Tax Services**

Online Tax Services provide a convenient and secure service for you. Environmentally friendly and reducing costs for both Isle of Man Government and the user. There are a wide range of services, these include:

- Filing your annual Income Tax return
- Making secure online payments
- Review your balances
- Review assessments and other notices
- Income tax refunds paid directly into your bank account

Further details about online tax services together with details of our public counter opening times can be found by visiting our website [www.gov.im/incometax](http://www.gov.im/incometax)

Your completed form, together with identification details, can be handed in at the Income Tax Division counter or posted to us at the address on the front of the form.

**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.