

Application for National Insurance Holiday Scheme

WHO DOES 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 complete 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 DOES THE SCHEME WORK?

The scheme began on 6 April 2019.

In order for a **new resident** to benefit from the scheme they will need to commence residence on or after 6 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. The latest version of the Practice Note [207/19](#) is also available from the Division's website. Please note that this guidance has been updated since it 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 relevant 12 months of their permanent employment in the IOM up to a maximum of £4,400. 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

The employer must be Isle of Man resident for National Insurance purposes.

An employee to whom the scheme applies and whose employment meets the conditions set out above can apply to the Income Tax Division for a refund of the Class 1 National Insurance contributions they pay as an employee during the relevant 12 months of their employment up to a maximum of £4,400.

The application should be made after the end of the 12 months to which the claim applies, but not later than 6 months after that date, together with copies of the relevant contract, pay slips and documentary evidence of the educational courses completed.

Please use BLOCK CAPITALS to complete the form.

PERSONAL DETAILS

Surname:

Forename(s):

Date of Birth:

National Insurance Number:

Tax Reference Number:

Address:

NEW RESIDENTS ONLY

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:

Is the employment undertaken in the Island: Yes / No (delete as appropriate)

Does the employment provide minimum annual gross remuneration of £23,000? (£21,000 if employment commenced before 06 April 2023) Yes / No (delete as appropriate)

RETURNING STUDENTS ONLY

Date full time course of education was completed:

Name and type of course completed:

Where was the course completed:

Name of Employer:

Date employment commenced:

Is the employment permanent: Yes / No (delete as appropriate)

Is the employment undertaken in the Island: Yes / No (delete as appropriate)

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 and I have included the following documents. Please note failure to provide any of the following may result in a delay in the processing your application:

March payslip in year of claim

Final 2 payslips of the 12 months of employment

Contract of Employment

Educational courses completed

Signed _____ Date _____

REFUND METHOD

To have your refund paid directly into your bank account, please provide your bank details and an email address to receive the BACS receipt

Email Address

Bank Name

Account Name

Bank Account Number

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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Sort Code

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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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 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 above.

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:

Income Tax Division
Government Office
Bucks Road
Douglas, Isle of Man
IM1 3TX

Telephone: 01624 685400
Email: incometax@itd.treasury.gov.im
Website: www.gov.im/incometax

FOR OFFICIAL USE ONLY

Qualifying Claim: Yes / No (delete as appropriate)

Income Tax Year(s): 20 __ / 20 __ & 20 __ / 20 __

Class 1 NICs Refundable: 20 __ / 20 __ £
20 __ / 20 __ £

Officer Name:

Date: