



REGISTRATION FOR MANX INCOME TAX

Income Tax Division
Government Office, Douglas
Isle of Man, British Isles
IM1 3TX

Telephone (01624) 685400
Fax (01624) 685351
Email incometax@gov.im

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.

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 include 2 forms of identification with the form (see Guidance Notes for details of acceptable identification)

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:		
6. Date of Birth:		
7. Contact Telephone Numbers:	Work: Home: Mobile:	Work: Home: Mobile:
8. When did you arrive/do you expect to arrive in the Isle of Man?		
9. If you did not/will not arrive at the same time as your spouse/civil partner, please can you explain the reasons for this:		
10. 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"/>
11. If No, please give the approximate time you expect to stay on the Island, and the purpose of your stay:	Less than 6 months <input type="checkbox"/> Between 6 months & 1year <input type="checkbox"/> Between 1 year and 5 years <input type="checkbox"/> Purpose:	Less than 6 months <input type="checkbox"/> Between 6 months & 1year <input type="checkbox"/> Between 1 year and 5 years <input type="checkbox"/> Purpose:

12. If you have one, please state your intended date of departure from the Isle of Man:		
13. Please give details of any visits to the Isle of Man in the 5 years before the date given in Q8:		
14. What is your current address? This must be where you currently reside and should not be an address used solely for correspondence purposes. If you do not intend to live on the Island at any time, please go to question 20.		
15. What was your address prior to arriving in the Isle of Man (if different to Q14)?		
16. What address will you be living at in the Isle of Man (if different to Q14)?		
17. When did this accommodation become available to you?		
18. What is the nature of this accommodation?	Private residence <input type="checkbox"/> Holiday Home <input type="checkbox"/> Accommodation provided by employer <input type="checkbox"/> Other (please state):	
19. Are you:	The owner <input type="checkbox"/> A tenant <input type="checkbox"/> Living with parents <input type="checkbox"/> Other (please state):	
20. Please give details of any properties you own on the Isle of Man (other than any residential address stated above) :		
21. Will you be receiving rental income from any properties on the Isle of Man?	Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>
22. If yes, please give details of any letting agent or property manager collecting rents on your behalf		
23. 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.		

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

Income (see Notes) SELF	Income (see Notes) SPOUSE/CIVIL PARTNER
Are you:-	Are you:-
Employed <input type="checkbox"/> Self Employed <input type="checkbox"/> Neither <input type="checkbox"/>	Employed <input type="checkbox"/> Self Employed <input type="checkbox"/> Neither <input type="checkbox"/>
Employer's Name: <input style="width:100%;" type="text"/>	Employer's Name: <input style="width:100%;" type="text"/>
Start date: <input style="width:100%;" type="text"/>	Start date: <input style="width:100%;" type="text"/>
Income Source	Income Source
Yes No ESTIMATED ANNUAL AMOUNT	Yes No ESTIMATED ANNUAL AMOUNT
Employment/Self Employment: <input type="checkbox"/> <input type="checkbox"/> £ <input style="width:100%;" type="text"/>	Employment/Self Employment: <input type="checkbox"/> <input type="checkbox"/> £ <input style="width:100%;" type="text"/>
Benefits in Kind: <input type="checkbox"/> <input type="checkbox"/> £ <input style="width:100%;" type="text"/>	Benefits in Kind: <input type="checkbox"/> <input type="checkbox"/> £ <input style="width:100%;" type="text"/>
Pensions: State <input type="checkbox"/> <input type="checkbox"/> £ <input style="width:100%;" type="text"/>	Pensions: State <input type="checkbox"/> <input type="checkbox"/> £ <input style="width:100%;" type="text"/>
Other <input type="checkbox"/> <input type="checkbox"/> £ <input style="width:100%;" type="text"/>	Other <input type="checkbox"/> <input type="checkbox"/> £ <input style="width:100%;" type="text"/>
State Benefits: <input type="checkbox"/> <input type="checkbox"/> £ <input style="width:100%;" type="text"/>	State Benefits: <input type="checkbox"/> <input type="checkbox"/> £ <input style="width:100%;" type="text"/>
Rental Income: <input type="checkbox"/> <input type="checkbox"/> £ <input style="width:100%;" type="text"/>	Rental Income: <input type="checkbox"/> <input type="checkbox"/> £ <input style="width:100%;" type="text"/>
Investment Income:	Investment Income:
Isle of Man <input type="checkbox"/> <input type="checkbox"/> £ <input style="width:100%;" type="text"/>	Isle of Man <input type="checkbox"/> <input type="checkbox"/> £ <input style="width:100%;" type="text"/>
UK/foreign <input type="checkbox"/> <input type="checkbox"/> £ <input style="width:100%;" type="text"/>	UK/foreign <input type="checkbox"/> <input type="checkbox"/> £ <input style="width:100%;" type="text"/>
Please state the nature of the investment income source (e.g. bank/building society interest, dividends etc).	Please state the nature of the investment income source (e.g. bank/building society interest, dividends etc).
<input style="width:100%; height: 40px;" type="text"/>	<input style="width:100%; height: 40px;" type="text"/>
Any other income:	Any other income:
<input style="width:100%; height: 40px;" type="text"/>	<input style="width:100%; height: 40px;" type="text"/>

25. Do you intend to become an employer and/or contractor? If yes, please contact the Income Tax Division on 01624 685400 for assistance.	Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>
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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	PHOTO
<ol style="list-style-type: none">1. Utility bill dated less than 6 months prior to registration with us2. Recent bank, building society or credit card statement3. Recent pay slip4. Isle of Man Work Permit5. Income Tax Assessment from a previous tax authority	<ol style="list-style-type: none">1. Valid passport2. Valid driver's licence3. Valid Student Card4. ID card from a nationally recognised company5. Valid Senior Citizen bus pass6. Government issued ID card

If you do not submit any form of identification you will still be registered with us for Manx income tax purposes but please note we will NOT be able to verify your identity to a third party e.g. to a bank, if you need to open a bank account.

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/

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/

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.

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.

Your completed form, together with identification details, can be handed in at the Income Tax Division counter or posted to us at the following address:

The Treasury
Income Tax Division
Government Office
Douglas
Isle of Man
IM1 3TX

Opening hours: Mon – Thurs: 9.15am – 5.00pm
Fri: 9.15am – 4.30pm

Telephone: (01624) 685400

Fax: (01624) 685351

Email: incometax@itd.treasury.gov.im

Useful Publications available from our website at www.gov.im/incometax/

- GN 16 ITIP & Coding (GN - Guidance Notes)
- GN 26 Taxation of Married Couples and Civil Partners
- GN 4 Self Employment
- Practice Note (PN) 144/07 Tax Residence in the Isle of Man