

# LEAVING THE ISLE OF MAN

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

Telephone : (01624) 685400  
Fax : (01624) 685351  
Email : [incometax@itd.treasury.gov.im](mailto:incometax@itd.treasury.gov.im)  
Website : [www.gov.im/incometax](http://www.gov.im/incometax)

Our Reference:

Date:

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Individuals leaving the Isle of Man should complete this form and return it to the above address as soon as possible. The details you provide are purely for Isle of Man income tax purposes and will help the Income Tax Division to determine your status following your departure. Where you cease to be regarded as a resident in the Isle of Man, you will need to make a return of income for the period from the start of the tax year to the date of your departure from the Island. **Failure to submit such a return form within 6 months of your departure (see Question 7) will result in the imposition of a penalty charge.** Please contact the Income Tax Division if you require any further details.

**Married Couples and Civil Partners Only:** Jointly taxed couples and independently taxed couples not requiring separate forms should both sign the declaration on page 4. Please use a separate sheet of paper for any answers where there is insufficient space in the boxes provided or to supply any further relevant information.

PERSONAL DETAILS		SELF	SPOUSE / PARTNER
1.	Surname:		
2.	Forenames:		
3.	Title: e.g. Mr, Mrs, Miss, Ms, etc		
4.	Status: (Single, Married, Civil Partners, Separated, Divorced, Widowed)		
5.	National Insurance Number:		
6.	Date of Birth:		
DEPARTURE DETAILS			
7.	Please state the date/intended date of your departure from the Isle of Man. (See notes on p4)		
8(a).	If married or civil partners, are you both leaving the Isle of Man?	YES / NO	
8(b).	If NO, please explain the circumstances as fully as possible. (See notes on p 4)		
9.	Do you intend to return to the Isle of Man?  If YES, please provide full details. (For example - when, for how long, for what purpose etc)	YES / NO	YES / NO

		<b>SELF</b>	<b>SPOUSE / PARTNER</b>
10	Please provide the full address that you are moving to.		
11(a).	Is this a permanent address? (See notes on P 4)	YES / NO	YES / NO
11(b).	Please provide a contact telephone number and/or email address.		
12.	What is your current/former address in the Isle of Man?		
13(a).	Will you retain accommodation available for your occupation in the Isle of Man after your departure? (See notes on p 4) If NO, go to Question 14.	YES / NO	YES / NO
13(b).	If YES: I. What is the address of the property?		
II.	Please indicate which of the following applies. Will you be: (tick as appropriate)	The Owner <input type="checkbox"/> Lease Holder <input type="checkbox"/> Other <input type="checkbox"/> (Please state)	The Owner <input type="checkbox"/> Lease Holder <input type="checkbox"/> Other <input type="checkbox"/> (Please state)
14.	What periods do you expect to spend in the Isle of Man during the next 48 months?		
15a).	Will you be letting or sub-letting a property in the Isle of Man after your departure? (See notes on p 4)	YES / NO	YES / NO
15(b).	If NO, have you sold/will you be selling a property? If yes, state the address and the date it was sold/will be placed on the market.		
15(c).	If YES, please provide full details to include the commencement date and address of property.  If the property is jointly owned please provide, on a separate sheet, the name and address of each owner.		
15(d).	If you have instructed anyone to collect the rents on your behalf please state their full name and address.		

		SELF	SPOUSE / PARTNER
16(a).	Will you be in receipt of any other income from sources within the Isle of Man after your departure?	YES / NO	YES / NO
16(b).	If YES, please give full details such as the source, amount, frequency etc. Note: Not all income from Isle of Man sources is chargeable to Isle of Man non-resident income tax. You will be advised if the source(s) stated are chargeable. (See notes on p 4)		
17.	Are you or have you been, in this tax year, a member of an Isle of Man resident company?  If YES, please note the company details and the amount of all distributions received or expected to be received up to date of cessation.		
18.	Have you instructed an agent to complete return form(s) on your behalf, to enable your Isle of Man tax liability to the date of your departure to be determined? If so, please state the name and address of that agent.		
19.	Do you or your spouse or partner act in any of the following roles for Isle of Man income tax purposes  Employer <input type="checkbox"/> Contractor <input type="checkbox"/> Agent <input type="checkbox"/> Attorney <input type="checkbox"/> Personal Representative <input type="checkbox"/>  Executor <input type="checkbox"/> Administrator <input type="checkbox"/> Receiver for an individual <input type="checkbox"/> Liquidator <input type="checkbox"/>  Full/partial Receiver for a company or Deductor of Non Resident Tax <input type="checkbox"/>		
<p><b>DECLARATION</b> I/We* declare that the information given above is true and correct. *Delete as appropriate.</p> <p>Signed _____ Date _____</p> <p>Signed _____ Date _____</p>			

## LEAVING THE ISLE OF MAN – NOTES FOR GUIDANCE

- Q7.** If you are married or civil partners and jointly taxed and your spouse or partner is leaving on a different date to you, we will normally use the later date to finalise your Isle of Man income tax affairs if this is required.
- Q8 (b).** If you are married or civil partners and jointly taxed and one of you remains in the Isle of Man, your Isle of Man income tax status may not necessarily change as this will depend on your personal circumstances. If necessary we will write to you for further information and then let you know whether your status will change or not.
- Q11 (a).** You should continue to advise the Division of future address updates for National Insurance & Pension purposes. If you are moving to the UK and have problems with your National Insurance number being recognised, please contact the Division on 685400.
- Q13 (a).** If you retain accommodation in the Isle of Man that is available for your or your family's use after your departure we may still consider you as being resident in the Isle of Man for income tax purposes. Under these circumstances further information may be needed to establish your status for Isle of Man income tax purposes.
- Q15 (a).** If you are letting or sub-letting a property in the Isle of Man after your departure, the rental income may be subject to Isle of Man non-resident income tax. You will be informed if this is the case and it may also become necessary for you to submit an annual non-resident return form. If so we will send these to you at the appropriate time.
- Q16 (b).** Income which arises in the Isle of Man after your departure can be chargeable to Isle of Man Non-Resident income tax. Full details can be obtained from our website under the Non-Resident section –

<https://www.gov.im/categories/tax-vat-and-your-money/income-tax-and-national-insurance/personal-tax/non-residents/>

Any asset that is jointly held with your spouse or partner will be split 50/50 and you both may be required to complete and submit a non-resident return form so your respective non-resident tax liability can be determined.

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.

If you have ever lived or worked in the UK a copy of your account may be sent to HMRC for National Insurance and State Pension purposes under the Reciprocal Agreement with the UK – The Social Security (United Kingdom) Order 1977.

If you have problems with your National Insurance number (NINO) in the UK, by signing this form you give consent to your details being passed to HMRC for National Insurance purposes when you contact the Division for assistance.

**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.

The Income Tax counter opening times can be found by visiting our website [www.gov.im/incometax](http://www.gov.im/incometax).