



T9 - Return of Expenses Payments and Benefits

Tax Year

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Employee's Tax Reference Number							
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National Insurance Number							

Employee's Surname:	Address:
Forenames:	
D.O.B.:	

1 Expenses - Please enter nature of expense

	Gross Value	Have you received any dispensations?
A) 1.	£	<input type="checkbox"/> Yes
2.	£	<input type="checkbox"/> Yes
3.	£	<input type="checkbox"/> Yes
B) With the exception of dispensations, I can confirm that ITIP has been deducted from the above amounts and also that these figures have been included in the total paybox on the form T14		<input type="checkbox"/> Yes
Is the benefit in kind charge in relation to this benefit to be met by the employer?		<input type="checkbox"/> Yes <input type="checkbox"/> No

2 Living Accommodation:

Owned by employer Rented by employer Other services provided (if yes, please enter in part 5) Yes No

	Gross Value	Paid by employee	Taxable
Annual Value/Rent	£	£	£
Rates	£	£	£
Insurance	£	£	£

Is the benefit in kind charge in relation to this benefit to be met by the employer? Yes No

3 Meals:

	Number of days	Gross Value	Paid by employee	Taxable
Breakfast	£	£	£	£
Lunch	£	£	£	£
Evening Meal	£	£	£	£

Is the benefit in kind charge in relation to this benefit to be met by the employer? Yes No

4 Cars and other vehicles

Vehicle Details	Vehicle Registration	C.C.	No. days available
Car Scale Rate	Gross Value	Paid by Employee	Taxable
Has fuel been provided?	<input type="checkbox"/> Yes <input type="checkbox"/> No		
Fuel Scale Rate	Gross Value	All Private Fuel Repaid	Taxable
		<input type="checkbox"/> Yes <input type="checkbox"/> No	
Was the ownership of the vehicle transferred to employee during the year?	<input type="checkbox"/> Yes <input type="checkbox"/> No	Value of Vehicle	Gross Value Paid by employee Taxable
		£	£ £ £
Is the benefit in kind charge in relation to this benefit to be met by the employer?			<input type="checkbox"/> Yes <input type="checkbox"/> No

5 Services, Assets available and Pecuniary Liabilities

Type	Gross Value	Paid by employee	Taxable
	£	£	£
	£	£	£
	£	£	£
	£	£	£

Is the benefit in kind charge in relation to this benefit to be met by the employer? Yes No

Employer's Name:

Reference No:

TOTAL £

I certify that the above details are correct and complete

Signed: Date:

Contact E Mail: Contact Tel:

Form T9-What is your obligation as an Employer?

If you provide benefits to any of your employees, then you have certain obligations with regard to the recording and reporting of these benefits to the Income Tax Division.

An employer is required to;

- Ensure that full and accurate records are maintained in respect of all benefits provided to employees (see Record Keeping Requirements below)
- Complete a form T9 for every person who has a chargeable benefit in kind during a year
- Complete a form T9 for every person who has received reimbursed expenses, where no dispensation has been agreed by the Isle of Man Income Tax Office.
- Provide one copy of this form to the employee concerned to submit with their personal income tax return
- Submit a copy with the employers annual return (T37) on or before the due date
- Employers are advised to retain one copy for their own records

If an employer fails to supply all forms T9, accurately and correctly completed, due for submission with their employer's annual return, the return can be deemed to be incomplete. The employer will then be subject to a late return penalty of £250, together with a further penalty of £50 per day for each day that the fully completed return form remains outstanding.

Meeting the Benefit in Kind Charge on Behalf of an Employee

An employer can, by agreement, meet the tax charge arising from benefits they provide to their staff. The charge is calculated at the higher rate of tax on the benefit in kind value.

If an employer wishes to settle the tax on a benefit in kind, they should contact the Income Tax Division on 685400.