

# PENSION INCOME - APPLICATION FOR RELIEF FROM ISLE OF MAN INCOME TAX

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

Telephone (01624) 685400  
Fax (01624) 685351  
Website [www.gov.im/incometax](http://www.gov.im/incometax)

This form is for use by individuals who are residents of a country with which the Isle of Man has a taxation agreement which provides for relief from Isle of Man income tax on pension income arising in the Isle of Man.

Please use the attached notes to help you complete this form. Once you have completed this form it should first be sent to the tax authorities in your country of residence for your residency to be confirmed. Once the tax authority in your country of residence has completed and stamped the box below, the form should be submitted to the Isle of Man Income Tax Division at the address above.

<b>PERSONAL DETAILS</b>		
1.	Surname:	
2.	Forenames:	
3.	Title: e.g. Mr, Mrs, Miss, Ms, etc	
4.	Full residential address and telephone number	
5.	Date of birth	
6.	National Insurance Number	
7.	Your nationality	
8.	Tax reference number in your country of residence	

### For use by the taxation authorities in your country of residence

Please complete this section and stamp to authorise. You may keep a copy of this form for your own records. We will inform the individual making the claim if their claim is successful.

I certify that the above-named individual is/was resident in.....within the meaning of the taxation agreement between the Isle of Man and this country and they are subject to this country's tax on the income detailed in this form.

For UK authorities only, I confirm the individual was also ordinarily resident in the UK

Signature..... Name.....

Date .....

**PLEASE COMPLETE ALL OF THE FOLLOWING QUESTIONS**

**PERSONAL CIRCUMSTANCES**

1 In which country are you resident for tax purposes? .....

2 Please state the date on which you became resident there .....

3 Have you ever lived in the Isle of Man? Yes  No

4 How many days have you spent in the Isle of Man during the last four tax years?

Tax year to 5 April 20..... days

Tax year to 5 April 20..... days

Tax year to 5 April 20..... days

Tax year to 5 April 20..... days

5 Are you engaged in any trade or business in the Isle of Man? Yes  No

If yes, please provide details .....

.....

(please use an additional sheet of paper if required and submit with this form)

6 Are you liable to tax on the source/s that you will identify on this form in your country of residence?

Yes  No  If no, please advise why .....

.....

**CLAIM FOR RELIEF AT SOURCE**

If you wish to claim to have your pension paid without the deduction of Isle of Man income tax at source, please enter full details of each pension below.

Full description of income	Name of pension scheme	Name and address of payer	Reference of payer (if known)	Date payments started

**CLAIM FOR REPAYMENT OF TAX DEDUCTED FROM PAYMENTS ALREADY RECEIVED**

If you have already received income in this tax year with Isle of Man income tax deducted and wish to claim a refund, please give details below.

Description of income	Name and address of payer	Date of payment(s)	Amount (s) received	Amount of Isle of Man tax deducted

Please provide documentation of payments received and the tax deducted.

**DECLARATION**

- I declare that I am entitled to receive the pension income included on this form and meet the conditions for relief in the taxation agreement between the Isle of Man and my country of residence
- The information I have given in this application is correct and complete to the best of my knowledge
- I will inform the Income Tax Division should my country of residence change in the future
- Please note that personal details on this form will be shared between the Income Tax and Social Security Divisions of the Treasury for the purposes of maintaining your Income Tax, National Insurance and Social Security records.

Signature .....	Date .....
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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](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.

## **Notes – Pension income - application for relief from Isle of Man income tax**

### **Purpose of the form**

The purpose of this form is to enable individuals who are resident in a country with which the Isle of Man has a relevant agreement to apply to receive their Isle of Man source pension without the deduction of Isle of Man income tax or to claim a repayment of such tax previously deducted. A relevant agreement is one which provides for relief from Isle of Man income tax on pension income arising in the Isle of Man.

If you do not send the completed form to the Income Tax Division, or should your pension be one which is not covered by an agreement, no changes can be made and you will continue to be liable to the full amount of Isle of Man income tax.

### **Taxation Agreements**

The Isle of Man has entered into taxation agreements with a number of countries which provide for relief from Isle of Man income tax on certain types pension income arising in the Isle of Man. The relief available varies from one agreement to another. Full details are included the text of each agreement and can be found on the Income Tax Division's website [www.gov.im/incometax](http://www.gov.im/incometax)

### **Completing the form**

One of the requirements for relief under an agreement is that the taxation authorities in your country of residence regard you as resident there for tax purposes. Some agreements also require you to be subject to tax in your country of residence before relief can given in the Isle of Man. Therefore, you must send this form to the tax authorities in your country of residence in order for the section at the bottom of page one to be completed.

The tax authorities in your country of residence will then either send the form direct to the Isle of Man Income Tax Division or return it to you for onward submission to the address shown at the top of this form.

#### PERSONAL CIRCUMSTANCES

Please complete all of the questions. If you can not complete the answers in the space provided then please use an additional piece of paper and submit it with this form.

#### CLAIM FOR RELIEF AT SOURCE

This section should be completed if you wish to claim for relief from Isle of Man income tax at source on future pension payments. If your claim is accepted the Isle of Man Income Tax Division will instruct the person paying your pension to stop deducting Isle of Man income tax. If your claim for relief at source cannot be accepted you can still claim a repayment (see below).

**If your claim for relief is accepted you must notify the Isle of Man Income Tax Division immediately if there is any change to the information provided in this form.**

Please note that for pensions in respect of previous government service, the source country will generally retain primary taxing rights under most taxation agreements.

## CLAIM FOR REPAYMENT OF TAX DEDUCTED FROM PAYMENTS ALREADY RECEIVED

If you have already received pension payments from which Isle of Man income tax has been deducted and you wish to claim a repayment please complete this section.

Proof of the Isle of Man income tax deducted from payments already received (such as a T14 or a letter from the pension scheme administrator) must be provided and should be submitted to the Isle of Man Income Tax Division with this form.

If your claim is accepted the Isle of Man income tax deducted will be repaid to you. The Isle of Man Income Tax Division will either instruct the person paying you your pension to make the repayment to you or will send you the repayment direct.

### **Other information**

#### DATES OF ADJUSTMENTS / REFUNDS

If your claim for a repayment is successful the earliest date from which a repayment can be made is the latest of the following:

- the date on which you became resident in your country of residence for tax purposes;
- the date the payments of the relevant income started, or
- the date on which the relevant taxation agreement came into effect.

#### SIGNING THE FORM

You must read and understand the declaration before signing the form personally. Your tax adviser can not sign the form on your behalf.

An executor or administrator of an estate, or a person acting with power of attorney, may sign the form on another individual's behalf.

#### FURTHER INFORMATION

Copies of all the taxation agreements entered into by the Isle of Man are available on the Income Tax Division's website [www.gov.im/incometax](http://www.gov.im/incometax) or paper copies are available on request.

Once you have completed this form it should first be sent to the tax authorities in your country of residence for your residency to be confirmed. Once the tax authority in your country of residence has completed and stamped the box at the bottom of page 1, the form should be sent to the following address where you will also be able to receive further information about any aspect of your Isle of Man income tax affairs:

The Treasury  
Income Tax Division  
Government Office  
Buck's Road  
Douglas  
Isle of Man  
IM1 3TX

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

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