

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
Website : www.gov.im/incometax

..... Our Reference :
..... Date :
.....
.....

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 3. 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: eg Mr, Mrs, Miss, Ms, etc		
4.	Marital 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. <i>(see notes on p 4)</i>		
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. <i>(see notes on p 4)</i>		

		SELF	SPOUSE / PARTNER
9(a).	Do you intend to return to the Isle of Man?	YES / NO	YES / NO
9(b).	If YES, please give full details (eg when, for how long, for what purpose, etc)		
10(a).	Please give the full address that you are moving to.		
10(b).	Is this a permanent address? As we will need to be in contact with you please advise of any change of address until you have been informed that your Isle of Man income tax affairs have been settled.	YES / NO	YES / NO
10(c).	Please provide a contact telephone number and/or an email address.		
11.	What is your current/former address in the Isle of Man?		
12(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 13.	YES / NO	YES / NO
12(b).			
i.	If YES: What is the address of the property?		
ii.	Please indicate which of the following applies. Will you be: (tick appropriate box)	The Owner <input type="checkbox"/> Lease Holder <input type="checkbox"/> Staying with Relatives <input type="checkbox"/> Other <input type="checkbox"/>	The Owner <input type="checkbox"/> Lease Holder <input type="checkbox"/> Staying with Relatives <input type="checkbox"/> Other <input type="checkbox"/>
iii.	If Other, please give details.		
13.	What periods do you expect to spend in the Isle of Man during the next 48 months?		
14(a).	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
14(b).	If NO, have you sold/will you be selling a property? If so, state the address and the date it was sold/will be placed on the market.		

		SELF	SPOUSE / PARTNER
14(c).	If YES, please give full details (commencement date, address of property, name of tenants). <i>(If the property is jointly owned please provide, on a separate sheet, the name and address of each owner.)</i>		
14(d).	If you have instructed anyone to collect the rents on your behalf please state their full name and address.		
15(a).	Will you be in receipt of any other income from sources within the Isle of Man after your departure?	YES / NO	YES / NO
15(b).	If YES, please give full details (source, amount, 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. <i>(see notes on p 4)</i>		
16.	Are you or have you been, in this tax year, a member of an Isle of Man resident company: i.e. a shareholder? If yes, please note the company details, dates of shareholding and the amount of distribution received or expected to be received up to date of cessation, if known.		
17.	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.		
18.	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"/> .		

DECLARATION

I/We* declare that the information given above is true and correct.

*Delete as appropriate.

Signed _____
(self)

Date _____

Signed _____
(partner)

Date _____

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.
- Q12(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.
- Q14(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.
- Q15(b).** Income which arises in the Isle of Man after your departure that is chargeable to Isle of Man non-resident income tax includes:

- Any pension payments under a scheme approved by the Assessor of Income Tax *
- Dividends from Isle of Man companies
- Rental Income (see above)
- Local Authority Bonds
- Alimony and Maintenance Payments (including that paid to children) paid up to 5 April 2012

* This is not limited to pension payments already being made. It also includes payments due to commence at any date in the future, i.e. on your retirement.

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.

Income sources that are not chargeable to Isle of Man non-resident income tax include:

- State Retirement Pension
- Interest/Dividends received from banks and building societies falling under Extra Statutory Concession Number 327/86

- Q16.** The Attribution Regime for Individuals came into effect on 6 April 2008 for accounting periods commencing 6 April 2008 and ceased for accounting commencing on or after 6 April 2012. Any resident individuals with an interest in a relevant Isle of Man resident company may be taxed on their appropriate share of the distributable profits of the company. For individuals ceasing residence in the Isle of Man, the date of attribution is the date of cessation. For further details, please contact the Income Tax Division.

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:

The Treasury	Telephone:	01624 685400
Income Tax Division		
Government Office	Fax:	01624 685351
Buck's Road		
Douglas	Email:	incometax@itd.treasury.gov.im
Isle of Man		
IM1 3TX		

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