

Isle of Man – Information on Tax Identification Numbers

Section I – TIN Description

The Isle of Man issues Tax Reference Numbers to all individuals, partnerships and entities (companies, trusts and foundations) that have to submit an Isle of Man tax return.

The Tax Reference Number is issued at the time and individual or entity registers with the Income Tax Division

The other reference than can be used in the Isle of Man, for individuals, is their National Insurance Number (NINO).

All individuals of working age (16-65) in employment are required to have a NINO which is issued either by the Isle of Man Income Tax Division or Her Majesty's Revenue & Customs (HMRC) if they person has lived and worked in the UK prior to residing in the Isle of Man.

Both Tax Reference Number and NINO are personal and private to the party they are allocated to; they are fixed forever and they are always in the same format.

Automatic issuance of TINs to all residents for tax purposes:

Individual: **yes**

All IOM individual tax residents are automatically issued a TIN

Entities (as defined by the CRS): **no**

If no, instances where Entities are not being automatically issued a TIN are:

Certain IOM trusts and partnerships are not automatically issued a TIN, these are:

- 'Simple' husband and wife partnerships, where the husband and wife are jointly assessed – in these instance we will not usually issue a separate partnership TIN as they would report their partnership profits using their own tax individual tax reference number, and
- Only trusts liable to tax in the IOM are issued an IOM TIN however, there may be trusts which are IOM trusts for the purpose of the CRS (because they have at least one IOM resident trustee) that are not liable to IOM income tax which would therefore not have an automatically issued IOM TIN.

Section II – TIN Structure

Tax Reference Number

All Tax Reference Numbers consist of one letter and six numbers followed by a hyphen and a two digit suffix.

Individual Tax Reference Numbers are prefixed with the letter 'H', Companies (including Limited Liability Companies – LLCs) 'C', Trusts, Foundations and Partnerships (including Limited Liability Partnerships - LLPs) 'X'.

The use of the two digit suffix is in all instances optional and a Tax Reference Number not including the suffix will be considered acceptable (for example C222222).

Examples:

Individual H111111-11

Company C333333-33

Trust X555555-55

NINO

NINOs consist of two letters, six numbers and a suffix letter, A, B, C or D.

Example: MA999999A

Section III – Where to find TINs?

A Tax Reference Number can be found on any official document or letter issued by the Income Tax Division, such as an Income Tax Return (shown below) or Assessment Notice.



PERSONAL INCOME TAX RETURN

**ASSESSOR OF INCOME TAX,
GOVERNMENT OFFICE,
BUCK'S ROAD, DOUGLAS,
ISLE OF MAN, IM1 3TX**

Telephone: (01624) 685400
Fax: (01624) 685351

Email: incometax@itd.treasury.gov.im
Web site: www.gov.im/treasury/incometax

Name

Address Line 1

Town/City

Country

Post Code

Please read every section, complete all sections that apply to you and refer to the enclosed guide. The declaration should be signed and the fully completed form should be received by the Division no later than the due date shown below. Please refer to the Division's website to review the changes introduced in the 2013 budget. **PLEASE NOTE THAT YOU WILL BE SUBJECT TO PENALTIES AND POSSIBLE LEGAL ACTION IF THE RETURN FORM IS NOT COMPLETED AND RETURNED ON TIME.**

Date of issue: 6 April 2015

Due date: 6 October 2015

TAX REFERENCE NO: H222222-22

CASE TYPE X

PERSONAL INFORMATION

A National Insurance Number may also be found on certain official documents and letters issued by either the Income Tax Division or Social Security Division of Treasury, such as the National Insurance Number Card (shown below).

National Insurance Number Card

Surname:XXXXXXXXX.....

Forenames:XXXXXXXXX.....

National Insurance Number:

MA	99	99	99	A
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This number is valid for use in the Isle of Man and throughout the United Kingdom, and is the only National Insurance Number to be used in those two countries in your working life.

This card is issued for information purposes only and should not be used as proof of identity.

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

Telephone: (01624) 685177
Email: nationalinsurance.itd@gov.im



Fax: (01624) 685351
Website: www.gov.im/treasury

Income Tax Division

Section IV – TIN information on the domestic website

There is no verification tool available online or otherwise to check the validity of an Isle of Man Tax Reference Number or NINO, nor is there any information pertaining to the construction and issuance

details of either available domestically at present.

Section V – Contact point for further information

Nicola Skillicorn CTA

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Treasury - Income Tax Division

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Douglas

IM1 3TX

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