**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.


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.
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).

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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.

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