

马恩岛税收居民身份认定规则

一、个人

个人在马恩岛“有意愿居住”的，自入境之日起，视为马恩岛税收居民；自其永久离境之日起，不再视为马恩岛税收居民。

然而，马恩岛也有特殊规定，根据个人实际在境内的停留时间判定其税收居民身份。

符合以下实际居留条件的个人视为马恩岛税收居民：

- 一个纳税年度内在马恩岛境内居住满 6 个月(183 天)或以上；
- 连续四个或以上纳税年度内在马恩岛境内居住时间平均每年超过 3 个月(90 天)的，自第四年起及以后年度视为马恩岛税收居民；
- 自入境第一年起有意愿每年在马恩岛境内平均居住超过 90 天的，自入境第一年起视为马恩岛税收居民。

为免歧义，马恩岛的纳税年度与公历年不同，为每年 4 月 6 日起至次年的 4 月 5 日。

二、实体

在大多数情况下，在马恩岛境内注册成立的公司视为马恩岛税收居民（1970 年颁布的所得税法第 2N 章）。

若公司的管理和控制地位于马恩岛境内，即使其在马恩岛之外的国家或地区注册成立，也可以视为马恩岛税收居民。

未在马恩岛境内注册但在马恩岛境内设立分支机构/常设机构的非居民企业须就其在马恩岛境内进行的商业活动产生的收入承担纳税义务(1970年颁布的所得税法第11章)。

三、不视为税收居民的实体

信托的税收居民身份由受托人的税收居民身份决定，因此如果一个信托至少有一名受托人为马恩岛税收居民，则该信托也应被视为马恩岛税收居民。

在马恩岛境内注册成立的基金会视为马恩岛税收居民。

对于在马恩岛境外注册的基金会，若其有至少一个基金理事会成员（或同等级别的人员）为马恩岛税收居民，则该基金会也视为马恩岛税收居民。

合伙企业为税收透明体，因此合伙企业本身不具有税收居民身份。

合伙企业的纳税义务由个人合伙人承担，其税收居民身份的确定见第一部分（个人）。

四、联系方式

Nicola Skillicorn CTA

International Co-Operation Officer

Treasury - Income Tax Division

Government Office

Bucks Road

Douglas

IM1 3TX

联系电话： 01624 685389

电子邮箱： nicola.skillicorn@itd.treasury.gov.im

马恩岛纳税人识别号编码规则

一、纳税人识别号介绍

马恩岛向所有须进行纳税申报的个人、合伙企业和实体（公司、信托和基金会等）发放纳税人识别号。

纳税人识别号在个人或实体向所得税税务部门注册时发放。

对于个人，其国家社会保险号也可作为其纳税人识别号的参考号码。

所有在马恩岛境内受雇的个人（16-65岁之间）必须持有马恩岛税务部门发放的国家社会保险号。如果其之前在英国工作或生活过，则由英国皇家英国税务及海关总署发放国家社会保险号。

纳税人识别号及国家社会保险号均为个人隐私信息，自发放之日起保持不变，其格式也维持不变。

二、纳税人识别号编码规则

纳税人识别号

纳税档案编号由1个字母、6位数字、1个连字符及2位后缀数字组成。

个人以字母“H”开头，公司（包括有限责任公司）以字母“C”开头，信托、基金和合伙企业（包括有限合伙企业）以字母“X”开头。

2 位后缀数字的使用是选择性的,可以省略(例如 C222222)。

举例:

个人 H111111-11

公司 C333333-33

信托 X555555-55

国家社会保险号

国家社会保险号由 2 个字母、6 个数字和 1 位后缀字母 (A、B、C 或 D) 组成。

举例:

MA999999A

三、如何找到纳税人识别号

纳税人编号一般载于税务部门颁发的官方文件或信函中,例如纳税申报表(见下图)或评估通知。



**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

PERSONAL INCOME TAX RETURN

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

PERSONAL INFORMATION

TAX REFERENCE NO: H222222-22

CASE TYPE X

国家社会保险号也载于税务部门或者财政部社会保障部门颁发的某些官方文件中，例如国家社会保险卡（见下图）。

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


Isle of Man
Government

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

Income Tax Division

四、国内网站信息

目前本地没有纳税编号的在线验证工具或相关途径，也没有针对纳税人识别号建立和发放的相关信息。

五、联系方式

Nicola Skillicorn CTA

International Co-Operation Officer

Treasury - Income Tax Division

Government Office

Bucks Road

Douglas

IM1 3TX

联系电话：01624 685389

电子邮箱: nicola.skillicorn@itd.treasury.gov.im

资料来源：

马恩岛税收居民身份认定规则：

http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-residency/IOM_Residency.pdf

马恩岛纳税人识别号编码规则：

http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/IOM_TIN.pdf

Isle of Man- Information on residency for tax purposes

Section I - Criteria for Individuals to be considered a tax resident

The Isle of Man treats individuals having a 'view or intent of establishing residence' as tax resident from the date of their arrival on the Island, and as no longer being resident from the date on which they permanently depart the Island.

There are however, also specific rules in the Isle of Man that determine tax residence by a person's physical presence on the Island.

Based on physical presence the following individuals will be considered tax resident in the Isle of Man where:-

- they reside in the Isle of Man for a period equal to six months (183 days) or more in a tax year, or

- their visits to the Isle of Man over a period of four or more consecutive tax years exceeds an average of three months (90 days) in each tax year (the individual will be treated a resident from the start of year 4 and subsequent years), and

- where there is an intention for visits to average more than 90 days per year at the outset, the individual will be treated as resident from the first year.

For the avoidance of doubt, the Isle of Man tax year is a non-calendar tax year which runs from 6 April to 5 April following.

Section II - Criteria for Entities to be considered a tax resident

In most circumstances a company will be tax resident in the Isle of Man if the company is incorporated in the Isle of Man (Section 2N, Income Tax Act 1970).

Companies incorporated outside of the Isle of Man may also be Isle of Man tax resident where they are managed and controlled from the Isle of Man.

Companies incorporated outside of the Isle of Man and not tax resident in the Isle of Man but having a branch/permanent establishment in the Isle of Man are taxed to the extent of the business conducted in the Island (Section 11, Income Tax Act 1970).

Section III - Entity types that are as a rule not considered tax residents

The tax residence of a Trust in the Isle of Man is based on the tax residence of its trustees, therefore if at least one trustee is Isle of Man resident for tax purposes then the Trust will also be considered Isle of Man tax resident.

Foundations established in the Isle of Man are considered resident for tax purposes in the Isle of Man.

Foundations established outside the Isle of Man may also be Isle of Man tax resident where at least one of the council members (or their equivalent) is resident in the Isle of Man for tax purposes.

Partnerships are fiscally transparent and therefore do not have a tax residence status of their own.

Profits from a partnership are taxed in the hands of the individual partners and their residence is determined in accordance with section I above.

Section IV - Contact point for further information

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International Co-Operation Officer
Treasury - Income Tax Division
Government Office
Bucks Road
Douglas
IM1 3TX
Telephone: 01624 685389
E-Mail: nicola.skillicorn@itd.treasury.gov.im

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.

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.



**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

PERSONAL INCOME TAX RETURN

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
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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:XXXXXXXX.....

Forenames:XXXXXXXX.....


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



Income Tax Division

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

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

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