



INCOME TAX - EXTRA STATUTORY CONCESSION  
NATIONAL INSURANCE PENSIONS - PAYMENT TO NON-RESIDENTS

Notwithstanding the provisions of the Income Tax Acts 1970 to 1989, the Treasury hereby authorises the following concession -

1. Non-resident tax shall not be charged in respect of National Insurance Retirement Pensions paid to a person if that person is not resident in the Isle of Man.
2. This Concession shall have effect in respect of income arising after the 6th April 1990.
3. This Concession may be cancelled at any time.

This 2nd day of April 1990

A handwritten signature in black ink, written over a horizontal dashed line.

Minister for the Treasury

EXPLANATORY NOTE  
(This Note is not part of the Concession)

This Concession exempts from tax any payment of National Insurance Retirement Pension to a non-resident to reduce the double tax burden on such people.