



**Isle of Man
Government**

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Central Registry Land Registry



Frequently Asked Questions

This document is provided by the Central Registry to give guidance only and is not, and should not, be treated as a complete and authoritative statement of the law. Advice from legal or other appropriate sources should be sought as necessary.

What is the fee and duty calculated on?

The fee and duty is calculated on the Consideration or Market Value of the property/land (whichever is greater). For further information please refer to the [Land, Deeds and Probate Registries Fees and Duties Order 2023](#).

The acquisition date was prior to the new fees order coming into effect, do I still qualify for fees as per the old fees order?

No, our fees are calculated and payable based on the Fees Order in force when a deed/application is presented, not the date of the transaction.

Can I qualify for the Owner Occupier rate if there is no property on the land?

No, land intended for stand-alone agricultural or lifestyle use (as opposed to intended to be used for residential occupation as part of a single dwelling house) cannot qualify for the Owner Occupier fee rate.

Does the Owner Occupier rate apply to Body Corporates?

No, a Body Corporate cannot qualify for the 'Owner Occupier' rate.

Are Churches exempt from paying fees?

The religious bodies listed in the Religious Charities Regulations 1999 are exempt from paying registration fees. The Religious Charities Regulations 1999 Act can be viewed [here](#).

I am purchasing a new property, but my old property sale has not completed yet. Am I eligible for the Owner Occupier rate?

Providing your intention is for the house you have purchased to be your sole property anywhere in the world, you will qualify for the Owner Occupier rate (based on your declaration confirming as such). This is covered in Practice Directive entitled [\[PD 02/2019\]](#).

If I own a part share in another property, do I still qualify for the Owner Occupier Rate?

No, if the share is part of another residential property then you would not qualify. If the share is part of a shared common area then you can still qualify on the basis the shared area is not a residential property.

Do I qualify as a Resident?

A person is considered to be an Isle of Man Resident if that person:

(a) is present in the Isle of Man on at least 183 days during the period that:

(i) begins with the day 364 days before the transaction date; and

(ii) ends with the transaction date; or

(b) declares their intention to become a resident within 183 days beginning on the date of the transaction.

In order to declare an Isle of Man Resident status, you must complete CR3 as part of your application.

Can a Trust be registered as an owner on a title?

No, a Trust itself cannot be registered as an owner on the title. The Trustees are registered on the title in their own capacity.

What does Family Member mean?

Family Member means;

- (a) child, adopted child, or step-child;
- (b) parent or step-parent;
- (c) grandparent or step-grandparent; and
- (d) grandchild or step-grandchild.

What is a commercial property?

A commercial property is a building that is used for any purpose other than residential.

I am purchasing commercial premises where VAT will be payable on top of the consideration price. Do I pay fees based on consideration including or excluding VAT?

The fees are calculated on the consideration excluding VAT.

Is the £250 minimum fee payable in addition to the fee and duty calculated?

No, the £250 minimum fee is only payable when the calculated fee and duty does not exceed that amount.

Can I qualify for owner occupier fee rate if the property value exceeds £1million?

No, it doesn't apply. You will pay either Non-Owner Occupier Rate or the Non-Resident Rate depending on your circumstances.

Are Charities exempt from paying fees?

Yes, Charities are exempt from paying fees and duties under the Land, Deeds and Probate Registries Fees and Duties Order 2023.

I am transferring a property for a nominal sum – what will the duty be based on?

The duty to be paid will be based on the Purchase Price or Market Value whichever is higher.