

Statutory Document No. 2024/0058



Income Tax Act 1970

INCOME TAX (DISCLOSURE OF INFORMATION) (ENFORCING AUTHORITY) ORDER 2024

Approved by Tynwald: 20th March 2024

Coming into operation in accordance with article 2

The Treasury makes the following Order under section A106 of the Income Tax Act 1970.

1 Title

This Order is the Income Tax (Disclosure of Information) (Enforcing Authority) Order 2024.

2 Commencement

If approved by Tynwald¹, this Order comes into operation on the day after it is approved by Tynwald.

3 Interpretation

In this Order “**the Act**” means the Income Tax Act 1970.

4 Enforcing authority

The following are prescribed for the purposes of the definition of “**enforcing authority**” under section A106 of the Act —

- (a) the Department of Health and Social Care, but only for the purpose of section 106D of the Act (disclosure of information to enforcing authorities, etc);
- (b) the Lieutenant Governor as defined in paragraph 1 of the Schedule to the Interpretation Act 2015, but only for the purpose of section 106D of the Act (disclosure of information to enforcing authorities, etc);
- (c) a person engaged in the performance of the functions of the International Co-operation and Asset Recovery Team (howsoever referred to) (a part of the Prosecutions Division of the Attorney

¹ Tynwald approval is required by section A106(2) of the Income Tax Act 1970

- General's Office), but only for the purpose of section 106D of the Act (disclosure of information to enforcing authorities, etc);
- (d) a person engaged in the performance of payroll functions in the Cabinet Office, but only for the purpose of section 106D of the Act (disclosure of information to enforcing authorities, etc);
 - (e) the Department of Infrastructure, but only for the purposes of section 106E of the Act (disclosure of information to Treasury and Assessor by certain authorities);
 - (f) the Department of Home Affairs, but only for the purposes of section 106E of the Act (disclosure of information to Treasury and Assessor by certain authorities);
 - (g) the Department for Enterprise, for the purposes of sections 106D (disclosure of information to enforcing authorities, etc) and 106E of the Act (disclosure of information to Treasury and Assessor by certain authorities);
 - (h) a person engaged in the performance of the functions of the Health and Safety Inspectorate of the Department of Environment, Food and Agriculture, for the purposes of sections 106D (disclosure of information to enforcing authorities, etc) and 106E of the Act (disclosure of information to Treasury and Assessor by certain authorities);
 - (i) the Chief Registrar as defined in paragraph 1 of the Schedule to the Interpretation Act 2015, for the purposes of sections 106D (disclosure of information to enforcing authorities, etc) and 106E of the Act (disclosure of information to Treasury and Assessor by certain authorities);
 - (j) the Registrar General as defined in paragraph 1 of the Schedule to the Interpretation Act 2015, for the purposes of sections 106D (disclosure of information to enforcing authorities, etc) and 106E of the Act (disclosure of information to Treasury and Assessor by certain authorities);
 - (k) the Public Sector Pensions Authority, for the purposes of sections 106D (disclosure of information to enforcing authorities, etc) and 106E of the Act (disclosure of information to Treasury and Assessor by certain authorities); and
 - (l) a person engaged in the performance of functions administered by the Isle of Man Passport, Immigration and Nationality Office, for the purposes of section 106D (disclosure of information to enforcing authorities, etc) and section 106E of the Act (disclosure of information to Treasury and Assessor by certain authorities).

5 Revocation

The following Orders are revoked from the date on which this Order comes into operation —

- (a) Income Tax (Disclosure of Information) (Enforcing Authority) Order 2015²;
- (b) Income Tax (Disclosure of Information) (Enforcing Authority) Order 2019³.

MADE 8TH FEBRUARY 2024

DR. ALEX ALLINSON
Minister for the Treasury

² SD 2015/0356

³ SD 2019/0458

*EXPLANATORY NOTE**(This note is not part of the Order)*

Articles 1, 2 and 3 deal with the title, commencement and interpretation of the Order.

Article 4 prescribes as an “enforcing authority” for the purpose of —

section 106D of the Income Tax Act 1970 (disclosure of information to enforcing authorities, etc), —

- (a) the Department of Health and Social Care;
- (b) the Lieutenant Governor;
- (c) a person engaged in the performance of the functions of the International Co-operation and Asset Recovery Team of the Prosecutions Division of the Attorney General’s Office; and
- (d) a person engaged in the performance of payroll functions in the Cabinet Office,

section 106E of the Income Tax Act 1970 (disclosure of information to Treasury and Assessor by certain authorities) —

- (e) the Department of Infrastructure; and
- (f) the Department of Home Affairs,

sections 106D (disclosure of information to enforcing authorities, etc) and 106E (disclosure of information to Treasury and Assessor by certain authorities) of the Income Tax Act 1970 —

- (g) the Department for Enterprise;
- (h) the Public Sector Pensions Authority;
- (i) the Chief Registrar;
- (j) the Registrar General;
- (k) a person engaged in the performance of the functions of the Health and Safety Inspectorate of the Department of Environment, Food and Agriculture; and
- (l) a person engaged in the performance of the functions of the Isle of Man Passport, Immigration and Nationality Office.

Article 5 revokes previous Orders prescribing enforcing authorities.