



INCOME TAX ACT 1970

INCOME TAX (DISCLOSURE OF INFORMATION) (ENFORCING AUTHORITY) ORDER 2010

*Approved by Tynwald
Coming into operation*

*18 January 2011
21 January 2011*

The Treasury makes this Order under section 106F(1)(d) of the Income Tax Act 1970¹.

1 Title

This Order is the Income Tax (Disclosure of Information) (Enforcing Authority) Order 2010.

2 Commencement

If approved by Tynwald², this Order comes into operation on 21 January 2011.

3 Enforcing authority

Subject to article 4, the Department of Education and Children and the Department of Home Affairs are each prescribed as an enforcing authority for the purpose of section 106F(1)(d) of the Income Tax Act 1970.

4 The application of this Order is limited to information disclosed in accordance with section 106E of the Income Tax Act 1970 (disclosure of information to Treasury and Assessor by certain authorities).

¹ XXI p. 260

² As required by section 106F(2) of the Income Tax Act 1970

MADE

8th December 2010

Anne Crownie

Minister for the Treasury

EXPLANATORY NOTE

(This note is not part of the Order)

This Order prescribes both the Department of Education and Children and the Department of Home Affairs as enforcing authorities for the purposes of disclosure of information to the Treasury and the Assessor with effect from the date on which the Order comes into operation.