



INCOME TAX ACT 1970

INCOME TAX (DISCLOSURE OF INFORMATION) (ENFORCING AUTHORITY) ORDER 2009

*Approved by Tynwald
Coming into operation*

*21 October 2009
23 October 2009*

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 2009.

2 Commencement

If approved by Tynwald², this Order comes into operation on 23 October 2009.

3 Interpretation

In this Order “inspector” means a Senior Health and Safety Inspector of the Department of Local Government and the Environment who is an inspector within the meaning of the Health and Safety at Work etc Act 1974 (an Act of Parliament), as it has effect in the Isle of Man³.

4 Enforcing authority

An inspector as defined in article 3 is prescribed as an “enforcing authority” for the purposes of sections 106D to 106F of the Income Tax Act 1970.

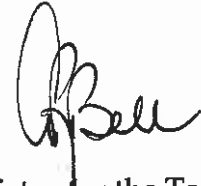
¹ XXI p. 260

² As required by section 106F(2)

³SD 155/98

MADE

23rd September 2009



Minister for the Treasury

EXPLANATORY NOTE

(This note is not part of the Order)

This Order prescribes a Senior Health and Safety Inspector of the Department of Local Government and the Environment as an "enforcing authority" for the purposes of sections 106D to 106F of the Income Tax Act 1970.