

Statutory Document No. 2017/0027



Income Tax Act 1970

INCOME TAX (DISCLOSURE OF INFORMATION) (TEMPORARY TAXATION) ORDER 2017

Approved by Tynwald: 21 February 2017

Coming into Operation in accordance with article 2

The Treasury makes the following Order under section 115A of the Income Tax Act 1970.

1 Title

This Order is the Income Tax (Disclosure of Information) (Temporary Taxation) Order 2017.

2 Commencement

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

3 Amendment of the Income Tax Act 1970

(1) Section 106 of the Income Tax Act 1970 (income tax information to be confidential) is amended as follows.

(2) For subsection (1) substitute –

(1) Subject to subsections (4) and (5), every person –

- (a) having any official duty under or in respect of the Income Tax Acts;
- (b) engaged in the duties of collecting, accounting for, or otherwise managing, the revenues of customs and excise; or
- (c) engaged in the assessment, collection or enforcement of national insurance contributions or rating of national insurance funded benefits,

has a duty of confidentiality in relation to all income tax documents and information. **(2)**

¹ Tynwald approval is required by section 115A(2) of the Income Tax Act 1970

- (3) In subsection (2) for “such an official duty”, substitute **“a duty of confidentiality under subsection (1)”**.
- (4) In subsection (4)(e) after “assessment”, insert **“, administration”**.

MADE 23 JANUARY 2017

A L CANNAN
Minister for the Treasury

EXPLANATORY NOTE

(This note is not part of the Order)

This Order is made under section 115A of the Income Tax Act 1970. It amends section 106 of that Act to extend the duty of confidentiality in relation to all income tax documents and information to any person working in the Customs and Excise Division of Treasury and to a person involved in the assessment, collection or enforcement of national insurance contributions or rating of national insurance funded benefits who may come into contact with income tax related documents or information or who may assist with the administration of income tax. It also expands the provision which enables income tax documents and information to be disclosed, to include such persons who, under the direction of the Assessor, are undertaking or assisting in the administration of income tax.