

Statutory Document No. 2015/0356



Income Tax Act 1970

INCOME TAX (DISCLOSURE OF INFORMATION) (ENFORCING AUTHORITY) ORDER 2015

Approved by Tynwald: 15 December 2015
Coming into Operation: 18 December 2015

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 2015.

2 Commencement

If approved by Tynwald¹, this Order comes into operation on 18 December 2015.

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) 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);
- (b) 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);
- (c) 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);

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

- (d) the Department of Economic Development, 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);
- (e) 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);
- (f) the Chief Registrar as defined in section 3 of the Interpretation Act 1976, 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);
- (g) 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
- (h) a person engaged in the performance of the functions of the Passport, Immigration and Nationality Office of the Cabinet 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 2004²;
- (b) Income Tax (Disclosure of Information) (Enforcing Authority) Order 2005³;
- (c) Income Tax (Disclosure of Information) (Enforcing Authority) Order 2006⁴;
- (d) Income Tax (Disclosure of Information) (Enforcing Authority) Order 2009⁵;
- (e) Income Tax (Disclosure of Information) (Enforcing Authority) Order 2010⁶; and

² SD 800/04

³ SD 140/05

⁴ SD 544/06

⁵ SD 707/09

⁶ SD 1030/10

- (f) Income Tax (Disclosure of Information) (Enforcing Authority) Order 2013⁷.

MADE 10TH NOVEMBER 2015

W E TEARE
Minister for the Treasury

⁷ SD 0052/13

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 a person engaged in the performance of payroll functions in the Cabinet Office for the purposes of section 106D of the Income Tax Act 1970. It also prescribes both the Department of Infrastructure and the Department of Home Affairs as an enforcing authority for the purposes of section 106E of that Act. In addition, for the purposes of both sections 106D and 106E, it prescribes as an enforcing authority the Department of Economic Development, a person engaged in the performance of the functions of the Health and Safety Inspectorate of the Department of Environment, Food and Agriculture, the Chief Registrar, the Public Sector Pensions Authority and a person engaged in the performance of the functions of the Passport, Immigration and Nationality Office of the Cabinet Office.

Article 5 revokes previous Orders prescribing enforcing authorities.