



INCOME TAX ACT 1970

**INCOME TAX (DISCLOSURE OF INFORMATION)
(ENFORCING AUTHORITY) ORDER 2004**

Approved by Tynwald 19 January 2005 2004

Coming into operation in accordance with article 1

In exercise of the powers conferred on the Treasury by section 106F of the Income Tax Act 1970 (a), and of all other enabling powers, the following Order is hereby made:-

Citation and commencement

1. This Order may be cited as the Income Tax (Disclosure of Information) (Enforcing Authority) Order 2004 and shall come into operation on the date the Order is approved by Tynwald.

Interpretation

2. The Department of Trade and Industry shall be prescribed as an “enforcing authority” for the purpose of section 106F(1)(d) of the Income Tax Act 1970.

Made this 8th day of December 2004

Minister for the Treasury

(a) Vol. XXI p. 260, section 106F inserted by section 18 of 2003 c11.

EXPLANATORY NOTE

(This note is not part of the Order)

This Order prescribes the Department of Trade and Industry as an “enforcing authority” for the purposes of disclosure of information between Treasury and the Assessor and the Department of Trade and Industry with effect from the date on which the Order is approved by Tynwald.