



INCOME TAX ACT 1970

INCOME TAX (DISCLOSURE OF INFORMATION) (TEMPORARY TAXATION) ORDER 2014

*Approved by Tynwald
Coming into operation*

*18 February 2014
21 February 2014*

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 2014.

2 Commencement

If approved by Tynwald, this Order comes into operation on 21 February 2014.¹

3 Amendment of the Income Tax Act 1970

(1) Section 106 of the Income Tax Act 1970 is amended as follows.

(2) In subsection (4) (information confidential) —

- (a) after paragraph (g) delete “or”;
- (b) after paragraph (h) insert —

“(i) a person —

- (i) providing economic modelling services to the Treasury or the Assessor for the purpose of assisting them in the performance of their duties; and

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

(ii) in a manner such that the person to whom the information or document relates cannot readily be identified; or

(j) the Chief Secretary or a person authorised by the Chief Secretary for the purpose of providing economic advice or statistical analysis to the Government or to assist in the production of Government statistics.”.

(3) After subsection (5) insert—

“(5A) Any person to whom a document or information has been disclosed under subsection (4) or (5) and who makes a disclosure of the document or information or any part thereof otherwise than for the purpose for which it was provided to that person shall be guilty of an offence against this Act.

(5B) For the sake of clarity, a disclosure by way of publication of data that have been provided under subsection (4)(j) and for the purposes mentioned there does not contravene subsection (5A) if the data is anonymised.”.

MADE 30th January 2014

W E TEARE
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 enables data to be passed to a person providing economic modelling services to the Treasury or the Assessor as long as no personal information can be identified. It also provides for information to be passed to the Chief Secretary or a person authorised by the Chief Secretary for the purpose of providing economic advice or statistical analysis to the Government or to assist in the production of Government statistics.

In addition, the Order makes it an offence for a person to whom information has been disclosed to make a disclosure otherwise than for the purpose for which the information was provided. It does, however, permit publication of anonymised data that has been provided for statistical analysis.