

Statutory Document No. 2019/0458



Income Tax Act 1970

INCOME TAX (DISCLOSURE OF INFORMATION) (ENFORCING AUTHORITY) ORDER 2019

Approved by Tynwald: 10th December 2019
Coming into Operation: in accordance with article 2

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 2019.

2 Commencement

If approved by Tynwald, this Order comes into operation on the day after it is approved and shall have effect immediately.

3 Enforcing Authority

The following are prescribed for the purposes of the definition of “enforcing authority” in section A106 of the Income Tax Act 1970 (“the Act”) —

- (a) the Department of Health and Social Care, but only for the purpose of section 106D of the Act (disclosure of information to enforcing authorities, etc);
- (b) the Lieutenant Governor as defined in paragraph 1 of the Schedule to the Interpretation Act 2015, but only for the purpose of section 106D of the Act (disclosure of information to enforcing authorities, etc);
- (c) a person engaged in the performance of the functions of the International Co-operation and Asset Recovery Team (howsoever referred to) (a part of the Prosecutions Division of the Attorney General’s Office), but only for the purpose of section 106D of the Act (disclosure of information to enforcing authorities, etc).

MADE 13 NOVEMBER 2019

A L CANNAN
Minister for the Treasury

EXPLANATORY NOTE

(This note is not part of the Order)

This Order prescribes certain persons as an “enforcing authority” for the purposes of the definition of that term in section A106 of the Income Tax Act 1970 for the purpose of permitting the disclosure of information under Part 14 of that Act.

For the purpose of section 106D of the Income Tax Act 1970 (disclosure of information to enforcing authorities, etc), article 3 prescribes as an “enforcing authority” –

- (a) the Department of Health and Social Care;
- (b) the Lieutenant Governor; and
- (c) a person engaged in the performance of the functions of the International Co-operation and Asset Recovery Team of the Prosecutions Division of the Attorney General’s Office.