



## INCOME TAX ACT 2003

### INCOME TAX ORDERS (DELIVERY OF DOCUMENTS) (AMENDMENT) ORDER 2011

*Approved by Tynwald  
Coming into operation*

*13 December 2011  
16 December 2011*

The Council of Ministers makes this Order under section 19 of the Income Tax Act 2003<sup>1</sup>.

#### **1 Title**

The title of this Order is the Income Tax Orders (Delivery of Documents) (Amendment) Order 2011.

#### **2 Commencement**

If approved by Tynwald<sup>2</sup>, this Order comes into operation on 16 December 2011.

#### **3 Amendments to certain Orders**

(1) Paragraph (2) applies to each of the following Orders, referred to in this Order as “the relevant Orders” –

- (a) the Income Tax (China) Order 2010<sup>3</sup>;
- (b) the Income Tax (Canada) Order 2011<sup>4</sup>;
- (c) the Income Tax (India) Order 2011<sup>5</sup>;
- (d) the Income Tax (Poland) Order 2011<sup>6</sup>;

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<sup>1</sup> 2003 c.11

<sup>2</sup> As required by section 19(3) of the Income Tax Act 2003

<sup>3</sup> SD 1029/10

<sup>4</sup> SD 99/11

<sup>5</sup> SD 100/11

<sup>6</sup> SD 244/11

- (e) the Income Tax (Mexico) Order 2011<sup>7</sup>;
  - (f) the Income Tax (Japan) Order 2011<sup>8</sup>; and
  - (g) the Income Tax (Indonesia) Order 2011<sup>9</sup>.
- (2) In Schedule 2 to each of the relevant Orders –
- (a) in section 105D (power to call for documents relating to taxpayer), after subsection (3) insert –
    - “(3A) Subsection (3C) applies if, on the application of the Assessor, 2 members of the Income Tax Commissioners panel give their written consent that it is to apply.
    - (3B) Consent shall not be given under subsection (3A) unless both Commissioners are satisfied that the Assessor has reasonable grounds for suspecting the taxpayer of fraud.
    - (3C) When giving a person a reasonable opportunity to deliver or make available documents under subsection (3), the Assessor may direct the person –
      - (a) not to inform the taxpayer, or cause or permit the taxpayer to be informed, that the person has been given the opportunity to deliver or make available the documents in question; and
      - (b) not to disclose to any person, or cause or permit to be disclosed to any person (including the taxpayer), any information or matter which is likely to prejudice the inquiry to which the documents in question relate or the performance of the Assessor’s functions.”.
  - (b) In section 105E (notices under s 105D: further provisions) –
    - (i) in subsection (13), after “subsection (12)” add “or a direction under section 105D(3C)”; and
    - (ii) in subsection (16)(b), after “subsection (12)(b)” add “or a direction under section 105D(3C)(b)”.

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<sup>7</sup> SD 318/11

<sup>8</sup> SD 543/11

<sup>9</sup> SD 544/11

MADE 26<sup>th</sup> October 2011

  
Chief Secretary

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**EXPLANATORY NOTE**  
*(This note is not part of the Order)*

This Order is made under section 19 of the Income Tax Act 2003. It amends Schedule 2 to each of the following Orders:

- (a) the Income Tax (China) Order 2010;
- (b) the Income Tax (Canada) Order 2011;
- (c) the Income Tax (India) Order 2011;
- (d) the Income Tax (Poland) Order 2011;
- (e) the Income Tax (Mexico) Order 2011;
- (f) the Income Tax (Japan) Order 2011; and
- (g) the Income Tax (Indonesia) Order 2011.

The amendments are in line with sections 7 and 8 of the Income Tax Act 2011 concerning the delivery of documents.