

INCOME TAX ACT 2003

INCOME TAX (AUSTRALIA, FRANCE, GERMANY AND UNITED KINGDOM) (AMENDMENT) ORDER 2009

*Approved by Tynwald
Coming into operation*

*15 July 2009
17 July 2009*

The Council of Ministers makes this Order under section 19 of the Income Tax Act 2003¹.

1 Title

The title of this Order is the Income Tax (Australia, France, Germany and United Kingdom) (Amendment) Order 2009.

2 Commencement

If approved by Tynwald², this Order comes into operation on 17 July 2009.

3 Interpretation

In this Order:

“the Australia Order” means the Income Tax (Australia) Order 2009³;

“the France Order” means the Income Tax (France) Order 2009⁴;

“the Germany Order” means the Income Tax (Germany) Order 2009⁵; and

“the United Kingdom Order” means the Income Tax (United Kingdom) Order 2008⁶.

¹ 2003 c.11

² As required by section 19(3)

³ Statutory Document 151/09

⁴ Statutory Document 260/09

⁵ Statutory Document 224/09

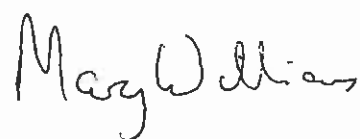
⁶ Statutory Document 825/08

4 **Amendment to SD 151/09, SD 260/09, SD 224/09 and SD 825/08**

In Schedule 2 to each of the Australia Order, the France Order, the Germany Order and the United Kingdom Order (sections 105C to 105O of the Income Tax Act 1970⁷, as modified):

in section 105I(1)(a) of the Income Tax Act 1970 (as set out in each such Schedule), for "section 105D(1)" substitute "section 105D(2)".

MADE 15th June 09



Chief Secretary

EXPLANATORY NOTE

(This Note is not part of the Order)

This Order amends Schedule 2 to each of the Income Tax (Australia) Order 2009, the Income Tax (France) Order 2009, the Income Tax (Germany) Order 2009 and the Income Tax (United Kingdom) Order 2008.

The amendment is in line with section 17 of the Income Tax Act 2009 concerning the Assessor's information gathering provisions.