



INCOME TAX ACT 1970

**INCOME TAX (DISCLOSURE OF INFORMATION)
(ENFORCING AUTHORITY) ORDER 2006**

Approved by Tynwald

17th October 2006

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 2006 and shall come into operation on the date it is approved by Tynwald.

“Enforcing authority”

2. Subject to article 3, the Department of Tourism and Leisure is prescribed as an enforcing authority for the purpose of section 106F(1)(d) of the Income Tax Act 1970.
3. The application of this Order is limited to information disclosed in accordance with section 106E of the Income Tax Act 1970 (disclosure of information to the Treasury and Assessor by certain authorities).

Made this 30th day of August 2006

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 Tourism and Leisure as an enforcing authority for the purposes of disclosure of information to the Treasury and the Assessor.