

Statutory Document No. 2019/0458



Income Tax Act 1970

INCOME TAX (DISCLOSURE OF INFORMATION) (ENFORCING AUTHORITY) ORDER 2019¹

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



ENDNOTES

Table of Endnote References

¹ The format of this legislation has been changed as provided for under section 75 of, and paragraph 2 of Schedule 1 to, the Legislation Act 2015. The changes have been approved by the Attorney General after consultation with the Clerk of Tynwald as required by section 76 of the Legislation Act 2015.