
STATUTORY INSTRUMENTS

2013 No. 3148

TAXES

**The Double Taxation Relief and International
Tax Enforcement (Isle of Man) Order 2013**

Made - - - - 11th December 2013

A draft of this Order was laid before the House of Commons in accordance with section 5(2) of the Taxation (International and Other Provisions) Act 2010⁽¹⁾ and section 173(7) of the Finance Act 2006⁽²⁾ and approved by a resolution of that House.

Accordingly, Her Majesty, in exercise of the powers conferred upon Her by section 2 of the Taxation (International and Other Provisions) Act 2010 and section 173(1) to (3) of the Finance Act 2006, by and with the advice of Her Privy Council, orders as follows—

Citation

1. This Order may be cited as the Double Taxation Relief and International Tax Enforcement (Isle of Man) Order 2013.

Double taxation and international tax enforcement arrangements to have effect

2. It is declared that—

- (a) the arrangements specified in the Exchange of Letters set out in Part 1 of the Schedule to this Order and in the Arrangement set out in Part 2 of that Schedule, which further amend the arrangements set out in the Schedule to the Double Taxation Relief (Taxes on Income) (Isle of Man) Order 1955⁽³⁾ have been made with the Government of the Isle of Man;
- (b) the arrangements have been made with a view to affording relief from double taxation in relation to income tax and corporation tax and taxes of a similar character imposed by the laws of the Isle of Man and for the purposes of assisting international tax enforcement; and
- (c) it is expedient that those arrangements should have effect.

(1) 2010 c. 8.

(2) 2006 c. 25.

(3) S.I.1955/1205; the arrangements scheduled to that Order were amended by the arrangements set out in the Schedules to S.I. 1991/2880 and S.I. 1994/3208 and in Parts 1 and 3 of the Schedule to S.I. 2009/228.

Status: *This is the original version (as it was originally made). This item of legislation is currently only available in its original format.*

Richard Tilbrook
Clerk of the Privy Council

SCHEDULE

Article 2

PART 1

**EXCHANGE OF LETTERS BETWEEN
THE ISLE OF MAN CONCERNING THE 19
THE TWO GOVERNMENTS FOR THE
TAXATION AND THE PREVENTION O
RESPECT TO TAXES O**

Sir,

Having regard to the wish of our governments to enhance governing the exchange of information relating to taxes relationship between the United Kingdom of Great Britain Man, I have the honour to propose to you an Arrangement Arrangement between Her Majesty's Government and the avoidance of double taxation and the prevention of fiscal in the Appendix to this letter and that this Arrangement s paragraph 3 thereof.

I have the honour to propose that, if the above is accepted this letter together with its Appendix and your confirmation acceptance and making of the Arrangement between the

PART 2

contrary to public policy.

(4) If information is requested by a territory in accordance with paragraph 1, the territory shall use its information gathering measures to obtain such information, although that other territory may not need such information. The information contained in the preceding sentence is subject to the limitations set out in paragraph 2 but in no case shall such limitations be construed to prevent a territory to supply information solely because it has no domestic interest in the information.

(5) In no case shall the provisions of sub-paragraph 4 permit a territory to decline to supply information solely because it relates to ownership interests in a bank, other financial institution, nominee or person acting as an agent or trustee, solely because it relates to ownership interests in a person.”

3. Each of the territories shall notify the other of the date on which it has enacted or, by its law for the bringing into force of this Arrangement, shall have enacted, on the date of the later of these notifications and shall have effect after that date without regard to the taxable period to which it applies.

EXPLANATORY NOTE

(This note is not part of the Order)

The Schedule to this Order contains arrangements comprising an Exchange of Letters and an Arrangement (“the Arrangements”) amending the arrangement between the Government of the United Kingdom of Great Britain and Northern Ireland and the Government of the Isle of Man for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income (“the 1955 Arrangement”). This Order brings the arrangements into effect.

The 1955 Arrangement was scheduled to the Double Taxation Relief (Taxes on Income) (Isle of Man) Order 1955 (S.I. 1955/1205) and has previously been amended by the arrangements set out in the Schedules to the Double Taxation Relief (Taxes on Income) (Isle of Man) Orders of 1991 (S.I. 1991/2880) and 1994 (S.I. 1994/3208) and the Double Taxation Relief and International Tax Enforcement (Taxes on Income and Capital) (Isle of Man) Order 2009 (S.I. 2009/228).

Article 2 makes a declaration that it is expedient that the Arrangements should have effect. The Arrangements relate to the exchange of information foreseeably relevant to the carrying out of the provisions of the 1955 Arrangement or to the administration and enforcement of domestic laws concerning any United Kingdom or Isle of Man tax.

The Arrangements will enter into force on the date of the later of the notifications by each territory of the completion of its legislative procedures and take effect for information exchanged on or after that date.

The date of entry into force will, in due course, be published in the *London, Edinburgh and Belfast Gazettes*.

A Tax Information and Impact Note has not been produced for this Order as it gives effect to a previously announced policy to enact a double taxation agreement.