



**INCOME TAX ACT 1970**

**INCOME TAX (DISCLOSURE OF INFORMATION)  
(ENFORCING AUTHORITY) ORDER 2005**

*Approved by Tynwald*

*20<sup>th</sup> April 2005*

*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 2005 and shall come into operation on the date the Order is approved by Tynwald.

**“Enforcing authority”**

2. Subject to article 3, the Department of Local Government and the Environment and the Department of Transport are prescribed as enforcing authorities 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 *9<sup>th</sup>* day of *March* 2005

Minister for the Treasury

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(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 Local Government and the Environment and the Department of Transport as enforcing authorities for the purposes of disclosure of information to Treasury and the Assessor with effect from the date on which the Order is approved by Tynwald.