



INCOME TAX ACT 1970

**INCOME TAX (DISCLOSURE OF
INFORMATION) (ENFORCING AUTHORITY)
ORDER 2013**

*Approved by Tynwald
Coming into operation*

*19 March 2013
22 March 2013*

The Treasury makes this Order under section 106F(1) of the Income Tax Act 1970.

1 Title

This Order is the Income Tax (Disclosure of Information) (Enforcing Authority) Order 2013.

2 Commencement

If approved by Tynwald¹, this Order comes into operation on 22 March 2013.

3 Enforcing authority

(1) Subject to paragraph (2), the persons engaged in the performance of the functions of Payroll Section of the Finance Division of the Treasury, are prescribed for the purposes of the definition of "enforcing authority" under section 106F of the Income Tax Act 1970.

(2) This Order only authorises the disclosure of information in accordance with section 106D of the Income Tax Act 1970 (disclosure of information to enforcing authorities, etc.).

MADE 13th February 2013

W E Teare
Minister for the Treasury

¹ As required by section 106F(2) of the Income Tax Act 1970.

EXPLANATORY NOTE
(This note is not part of the Order)

This Order prescribes the Payroll Section of Treasury Finance Division as an “enforcing authority” for the purposes of section 106D and 106F of the Income Tax Act 1970 with effect from the date on which the Order comes into operation.