Draft Order in Council laid before the House of Commons under section 5(2) of the Taxation (International and Other Provisions) Act 2010 and section 173(7) of the Finance Act 2006, for approval by resolution of that House.

DRAFT STATUTORY INSTRUMENTS

2013 No. 0000

TAXES

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

Made - - - - ***

At the Court at Buckingham Palace, the *** day of ***

Present,

The Queen's Most Excellent Majesty in Council

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

(**1**) 2010 c. 8.
(**2**) 2006 c. 25.

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.

Name
Clerk of the Privy Council

(**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.

SCHEDULE Article 2

PART 1

EXCHANGE OF LETTERS BETWEEN THE UNITED KINGDOM AND THE ISLE OF MAN CONCERNING THE 1955 ARRANGEMENT BETWEEN THE TWO GOVERNMENTS FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME

London, 10th October 2013

Sir,

Having regard to the wish of our governments to enhance and facilitate the terms and conditions governing the exchange of information relating to taxes and respecting the constitutional relationship between the United Kingdom of Great Britain and Northern Ireland and the Isle of Man, I have the honour to propose to you an Arrangement further amending the 1955 Arrangement between Her Majesty's Government 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 in the Appendix to this letter and that this Arrangement shall have effect in accordance with paragraph 3 thereof.

I have the honour to propose that, if the above is acceptable to the Government of the Isle of Man, this letter together with its Appendix and your confirmation shall together constitute our mutual acceptance and making of the Arrangement between the United Kingdom of Great Britain and Northern Ireland and the Isle of Man.

Please accept, Sir, the assurance of our highest consideration.

For the Government of the United Kingdom of Great Britain and Northern Ireland

David Gauke

London, 10th October 2013

Sir,

I have the honour to acknowledge receipt of your letter of 10th October 2013, which reads as follows:

"Sir