
DRAFT STATUTORY INSTRUMENTS

2013 No.

**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(1) 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) [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](#).