DRAFT STATUTORY INSTRUMENTS

2018 No.

The Double Taxation Relief and International Tax Enforcement (Isle of Man) Order 2018

Citation

1. This Order may be cited as the Double Taxation Relief and International Tax Enforcement (Isle of Man) Order 2018.

Double taxation and international tax arrangements to have effect

- 2. It is declared that—
 - (a) the arrangements specified in the Schedule have been made with the Government of the Isle of Man—
 - (i) with a view to affording relief from double taxation in relation to capital gains tax, corporation tax and income tax and taxes of a similar character imposed by the Government of the Isle of Man, and
 - (ii) for the purpose of assisting international tax enforcement; and
 - (b) it is expedient that those arrangements should have effect.

Name
Clerk of the Privy Council