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STATUTORY INSTRUMENTS

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**2005 No. 1263**

**The Tax Information Exchange Agreement  
(Taxes on Income) (Isle of Man) Order 2005**

**Declaration about exchange of information**

2.—(1) It is declared that the arrangements specified in the Agreement set out in Part I of the Schedule to this Order, and the Exchange of Notes constituting an Agreement set out in Part II of that Schedule have been made with the Government of the Isle of Man with a view to the exchange of information foreseeably relevant to the administration or enforcement of—

- (a) the domestic laws of the United Kingdom concerning income tax, capital gains tax and corporation tax; and
- (b) the laws of the Isle of Man concerning taxes imposed by the Isle of Man which are of a similar character to any of those taxes.

(2) It is further declared that it is expedient that the arrangements referred to in paragraph (1) should have effect.