

CONVENTION ON MUTUAL ADMINISTRATIVE ASSISTANCE IN TAX MATTERS

ETS No. 127 - Strasbourg, 25.I.1988, as amended by the 2010 Protocol

ISLE OF MAN (UNITED KINGDOM)

(Sheets on [Anguilla](#) – [Bermuda](#) – [British Virgin Islands](#) – [Cayman Islands](#) – [Gibraltar](#) – [Guernsey](#) – [Jersey](#) – [Montserrat](#) – [Turks and Caicos Islands](#) – [United Kingdom of Great Britain and Northern Ireland](#))

Compilation of Declarations currently in force ^(*) concerning

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| Annex A - Taxes to which the Convention would apply (Article 2). | X |
| Annex B - Competent authorities (Article 3). | X |
| Annex C - Definition of the word "national" for the purpose of the Convention (Article 3). | X |

Declarations contained in a letter from the Secretary of State for Foreign and Commonwealth Affairs of the United Kingdom, dated 20 November 2013, registered at the Secretariat General of the OECD on 21 November 2013 - Or. Engl. (*in force since 1 March 2014*)

ANNEX A – Taxes to which the Convention would apply:

- **Article 2, paragraph 1.a.i:** Income Tax.

ANNEX B – Competent Authorities

The Assessor of Income Tax or his or her delegate.

ANNEX C – Definition of the word "national" for the purpose of the Convention

Any individual who has a right of abode in the Isle of Man and possesses British citizenship and any legal person, partnership or association deriving its status as such under the laws of the Isle of Man.

(*) Status as of 1 January 2021. For the Complete Chronology of declarations, please consult our website, rubric [Search](#).
Source: Council of Europe's Treaty Office on <http://conventions.coe.int>