Strasbourg, 5 June 2026

Ref.: JJ9915C
Tr./127-461

NOTIFICATION OF DECLARATION

State: United Kingdom - Crown Dependencies: Isle of Man.

Instrument: Convention on Mutual Administrative Assistance in Tax Matters, opened for signature in Strasbourg, on 25 January 1988, **as amended by the 2010 Protocol** (ETS No. 127).

Date of entry into force of the instrument: 1 June 2011.

Date of entry into force in respect of the Isle of Man: 1 March 2014.

Reservations: ETS No. 127 Res./Decl. Isle of Man.
Declarations: (See Annex)

Date of effect of the declaration: 1 September 2026

Notification made in accordance with Article 32 of the Convention.

Copy to all member States + Australia, Canada, Chile, Israel, Japan, Republic of Korea, Mexico, New Zealand, United States of America and OECD.

COUNCIL OF EUROPE
CONSEIL DE L'EUROPE

ETS/STE No 127

CONVENTION ON MUTUAL ADMINISTRATIVE ASSISTANCE IN TAX MATTERS
opened for signature, in Strasbourg, on 25 January 1988
AS AMENDED BY THE 2010 PROTOCOL

CONVENTION CONCERNANT L'ASSISTANCE ADMINISTRATIVE MUTUELLE EN MATIERE FISCALE
ouverte à la signature, à Strasbourg, le 25 janvier 1988
TELLE QU'AMENDEE PAR LE PROTOCOLE DE 2010

Reservations and Declarations
Réserves et Déclarations

UNITED KINGDOM - ISLE OF MAN

Declaration ***contained in a Notification from the Chief Minister of the Isle of Man, dated 18 May 2026, transmitted to the Secretariat-General of the OECD by the Permanent Delegation of the United Kingdom to the OECD, on 28 May 2026 - Or. Engl.***

In accordance with Article 2, paragraph 3, of the Convention on Mutual Administrative Assistance in Tax Matters, as amended by the 2010 Protocol (hereinafter "the Convention"), Isle of Man modifies its Notification on the taxes to which the Convention applies in the Isle of Man, by adding the following tax as a new tax covered by Article 2, paragraph 1.a.i.:

Annex A – Taxes to which the Convention would apply:

Article 2 paragraph 1.a.i:

Domestic Top-up Tax
Multinational Top-up Tax

ROYAUME-UNI - ILE DE MAN

Déclaration ***consignée dans une Notification du Ministre en Chef de l'Ile de Man, datée du 18 mai 2026, transmise au Secrétariat Général de l'OCDE par la Délégation Permanente du Royaume-Uni auprès de l'OCDE le 28 mai 2026 - Or. angl.***

Conformément à l'article 2, paragraphe 3, de la Convention concernant l'assistance administrative mutuelle en matière fiscale, telle que modifiée par le Protocole de 2010 (ci-après « la Convention »), l'Île de Man modifie sa Notification concernant les impôts auxquels la Convention s'applique à l'Île de Man, en ajoutant l'impôt suivant comme un nouvel impôt couvert par l'article 2, paragraphe 1.a.i. :

ANNEXE A – Impôts auxquels s'applique la Convention

Article 2, paragraphe 1, alinéa a.i:

Impôt complémentaire national
Impôt complémentaire multinational