Dear Chief Minister Alfred,


I have the honour to refer to discussions which have taken place between officers in the Isle of Man and in the United Kingdom concerning Article 27 of the Agreement. As a result of these discussions, it is the understanding of the Government of the United Kingdom that the following arrangement will apply:

In accordance with paragraph 2(b) of Article 28 of the Agreement, Article 27 of the Agreement will have effect from 1 January 2022.

If the arrangement set out above is acceptable to the Government of the Isle of Man, I have the honour to suggest that this Letter and the Government of the Isle of Man’s reply to that effect will place on record the understanding of our two Governments in this matter which will come into operation on 1 January 2022.
Yours sincerely,

Helen Whately
Exchequer Secretary to the Treasury
Helen Whately  
Exchequer Secretary to the Treasury  
HM Treasury  
1 Horse Guards Road  
London  
SW1A 2HQ

17 December 2021

Dear [Helen],


I have the honour to acknowledge receipt of your letter of 15 December 2021, which reads as follows:

“I have the honour to refer to discussions which have taken place between officers in the Isle of Man and in the United Kingdom concerning Article 27 of the Agreement. As a result of these discussions, it is the understanding of the Government of the United Kingdom that the following arrangement will apply:

In accordance with paragraph 2(b) of Article 28 of the Agreement, Article 27 of the Agreement will have effect from 1 January 2022.

If the arrangement set out above is acceptable to the Government of the Isle of Man, I have the honour to suggest that this Letter and the Government of the Isle of Man’s reply to that effect will place on record the understanding of our two Governments in this matter which will come into operation on 1 January 2022.”

I am able to confirm that Government of the Isle of Man is in agreement with the contents of your letter of 15 December 2021 and this letter will constitute our mutual acceptance and

Hon Alfred Cannan MHK  
Chief Minister  
Chiefminister.privateoffice@gov.im
that the provisions contained in Article 27 of the Agreement shall have effect and will come into operation on 1 January 2022.

Yours sincerely,

[Signature]

Hon Alfred Cannan MHK
Chief Minister