



HM Treasury, 1 Horse Guards Road, London, SW1A 2HQ

Hon Alfred Cannan MHK  
Chief Minister  
Third Floor  
Government Office  
Bucks Road  
Douglas  
IM1 3PN

15 December 2021

Dear Chief Minister Alfred,

**CONCERNING ASSISTANCE IN THE COLLECTION OF TAXES UNDER ARTICLE 27 OF THE AGREEMENT BETWEEN THE GOVERNMENT OF THE UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND AND THE GOVERNMENT OF THE ISLE OF MAN FOR THE ELIMINATION OF DOUBLE TAXATION WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL GAINS AND THE PREVENTION OF TAX EVASION AND AVOIDANCE (“THE AGREEMENT”).**

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,

A handwritten signature in blue ink, appearing to read 'Helen Whately'. The signature is fluid and cursive, with a prominent loop at the end of the last name.

Helen Whately  
Exchequer Secretary to the Treasury



**Office of The Chief Minister**

Oik yn Ard-Shirveishagh  
Government Office  
Douglas, Isle of Man IM1 3PG

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

17 December 2021

Dear *Helen,*

**CONCERNING ASSISTANCE IN THE COLLECTION OF TAXES UNDER ARTICLE 27 OF THE AGREEMENT BETWEEN THE GOVERNMENT OF THE UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND AND THE GOVERNMENT OF THE ISLE OF MAN FOR THE ELIMINATION OF DOUBLE TAXATION WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL GAINS AND THE PREVENTION OF TAX EVASION AND AVOIDANCE ("THE AGREEMENT")**

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



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that the provisions contained in Article 27 of the Agreement shall have effect and will come into operation on 1 January 2022.

Yours sincerely

**Hon Alfred Cannan MHK  
Chief Minister**

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Chief Minister  
Chiefminister.privateoffice@gov.im