



Isle of Man
Government

Reilhtys Ellan Vannin

The Treasury

Yn Tashtey

FROM THE OFFICE OF THE TREASURY MINISTER

Sent via email to:

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Dear Chair of the Ad Hoc Committee to Draft Terms of Reference for a United Nations Framework Convention on International Tax Cooperation

UN Tax Convention – Stakeholder Submission

Thank you for the opportunity to provide input into the work of the Committee and, in particular, to address the question “What are some specific problems that could be addressed by a UN framework convention on international tax cooperation?”

The Isle of Man is a self-governing British Crown Dependency with its own parliament, government and legal system, and it therefore makes its own laws (including tax laws).

By agreement, the Isle of Man is effectively in customs union with the United Kingdom, but it sets its own tax rules/rates in respect of personal and corporate/business taxes, in adherence to international standards.

The United Kingdom (UK) Government, on behalf of the Crown, is ultimately responsible for the Island’s international relations under international law. The Island’s Government is consulted before the UK agrees to extend its ratification of any international treaty to the Isle of Man. The UK is constitutionally obliged to represent the Isle of Man internationally.

As such the Isle of Man is not a Member State of the United Nations, rather it is a non-State jurisdiction with its own separate tax laws and tax administration. However, the Isle of Man is a member in its own right of the OECD’s Global Forum on Transparency and Exchange of Information for Tax Purposes and the OECD/G20 Inclusive Framework on BEPS. It is also able to enter into international tax agreements with other jurisdictions in accordance with Letters of Entrustment from the UK.

It is in the Isle of Man’s interests that global standards are consistent and universally adopted. The purpose of this input, therefore, is to request that the Committee take into consideration and recognise that there are non-Member States that are separate tax jurisdictions and that there is, as a consequence, a need for this to be reflected in both



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the procedural and substantive elements of any UN framework convention on international tax cooperation.

Yours sincerely

Hon. Dr Alex Allinson MB BChir MRCPG DCH DGM DRCOG MHK
Minister for the Treasury
