

Isle of Man publishes revised Guidance Notes regarding IGAs to improve international tax compliance

(July 28, 2014)

On July 28, 2014 the Isle of Man, in conjunction with Jersey and Guernsey, published revised Guidance Notes relating to the Intergovernmental Agreements to improve International Tax Compliance it has concluded with the United Kingdom and the United States.

The Guidance Notes incorporate changes announced by the IRS, changes agreed with the HMRC and further comments made during the consultation process. This set of Guidance Notes also includes a jurisdiction specific pension annex.

The links below forward you to the documents as published on the website of the government of the Isle of Man, which will open in a new window:

- "[Draft guidance notes v4 - Clean](#)"
- "[Draft guidance notes v4 - Tracked](#)" (This version includes so called tracked changes)
- "[Pensions Annex IOM](#)"

http://www.gov.im/media/1311951/draft_guidance_notes_v4_clean.pdf

http://www.gov.im/media/1311957/draft_guidance_notes_v4_tracked.pdf

http://www.gov.im/media/1311963/pensions_annex_iom.pdf