



# ISLE OF MAN

## Secondary legislation

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### **Income Tax (Common reporting standard) regulations, 2015**

<https://www.gov.im/media/1349577/sd-2015-0323.pdf>

### **Income Tax (Common reporting standard) (Amendment) regulations, 2017**

<https://www.gov.im/media/1355726/2017-sd-0056.pdf>

**More information on the AEOI portal:** <http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/crs-by-jurisdiction/>