

MEMORANDUM OF UNDERSTANDING

between:

The Information Commissioner

for the United Kingdom of Great Britain & Northern Ireland

- and -

The Isle of Man Information Commissioner

Definitions

In this Memorandum of Understanding, unless the context requires otherwise:

"applicable law"	means any law (statutory, common or customary) applicable in the United Kingdom or the Isle of Man to a matter covered by this MoU;
"Controller"	means the same as defined in Article 4(7) of the Data Protection (Application of GDPR) Order 2018 and UK GDPR
"IOM GDPR"	means the GDPR as applied to the Isle of Man under the Data Protection Act 2018 (Act of Tynwald) and the Data Protection (Application of GDPR) Order 2018 made under the Data Protection Act 2018 from time to time enacted in the Isle of Man;
"FOI Law"	means the Freedom of Information Act 2000 (as may be amended from time to time);
"IOM FOI"	means the Freedom of Information Act 2015 in the Isle of Man (as may be amended from time to time);
"GDPR"	means the EU General Data Protection Regulation (EU) 2016/679;
"IOMIC"	means the Information Commissioner for the Isle of Man (appointed pursuant to Schedule 2 of the Freedom of Information Act 2015)
"UK Commissioner"	means the Information Commissioner for the United Kingdom of Great Britain and Northern Ireland
"MoU"	means this memorandum of understanding;
"Parties"	means the UK Commissioner and the IOMIC;
"Person"	means a natural person, legal entity, partnership or unincorporated association;
"Receiving Party"	means either party receiving information from the other under this MoU;
"Sending Party"	means either party when sending information to the other under this MoU;
"UK DPA"	means the Data Protection Act 2018;
"UK GDPR"	means the United Kingdom General Data Protection Regulation, as amended by the Data (Use and Access) Act 2025.

Memorandum of Understanding ("MoU")

between the

**The Isle of Man
Information
Commissioner
("IOMIC")**

-and-

**The United Kingdom
Information
Commissioner ("UK
Commissioner")**

1. Purpose and Principles

- 1.1 This MoU establishes a framework for cooperation and information sharing between the Parties. It sets out the broad principles of collaboration and the legal framework governing the sharing of relevant information and intelligence between the parties. The shared aims of this MoU are to enable closer working between the Parties, including the exchange of appropriate information, to assist them in discharging their regulatory functions.
- 1.2 This MoU is a statement of intent that does not give rise to legally binding obligations on the part of either the UK Commissioner or the IOMIC. This MoU does not modify or supersede any laws or regulatory requirements in force in, or applying in, the UK or the Isle of Man. This MoU does not affect any arrangements under other MoUs.
- 1.3 The Parties acknowledge that they may only provide information under this MoU if permitted or not prevented under applicable laws, regulations and/or requirements.
- 1.4 The Parties have determined that they do not exchange enough personal data to warrant entering into a separate data sharing agreement, but this will be kept under review. It is for each Party to determine for themselves that any proposed disclosure is compliant with the law applicable to them.

2. Role and function of the IOMIC

- 2.1 The IOMIC is established by statute as the Isle of Man's Information Commissioner, functioning as an independent regulator to uphold information rights, promote openness by public bodies and data privacy for individuals.
- 2.2 The IOMIC is empowered to take a range of regulatory actions for breaches of, inter alia, the following legislation (as amended from time to time):
 - a. The IOM GDPR
 - b. The GDPR and LED Implementing Regulations 2018 ("**Implementing Regulations**");

- c. The Data Protection (Application of LED) Order 2018 ("**LED Order**");
 - d. The Unsolicited Communications Regulations 2005 ("**UCR**");
 - e. The Freedom of Information Act 2015 ("**IOM FOI**")
- 2.3 Section 2 of Chapter VI of the IOM GDPR places a broad range of statutory duties on the IOMIC, including monitoring and enforcement of the IOM GDPR, promotion of good practice and adherence to the data protection obligations by those who process personal data in the Isle of Man.
- 2.4 Schedule 3 to the IOM GDPR also provides the IOMIC with the power to serve enforcement notices and issue monetary penalty notices as above to organisations who breach the UCR. This includes, but is not limited to, breaches in the form of unsolicited marketing which falls within the ambit of the UCR, including automated telephone calls made without consent, telephone calls which have not been screened against the Telephone Preference Service¹, and unsolicited electronic messages.
- 2.5 The IOMIC's regulatory and enforcement powers include:
- a. conducting assessments of compliance with the IOM GDPR;
 - b. issuing information notices requiring individuals, controllers, processors or other persons to provide information in relation to an investigation;
 - c. issuing reprimands, warnings and enforcement notices requiring specific actions by a person to resolve infringements (including potential infringements) of Isle of Man data protection legislation and other information rights obligations;
 - d. administering fines by way of penalty notices in the circumstances set out in Regulation 112 of the Implementing Regulations;
 - e. issuing decision notices detailing the outcome of an investigation under the Isle of Man FOI; and

¹ This service is provided by the UK Information Commissioner's Office, for fixed line and mobile subscribers who do not want to receive unsolicited direct marketing calls and/or faxes. This service is based on the provisions found in the Privacy Regs.

f. prosecuting criminal offences relating to the protection of personal data before the Courts.

2.6 Article 50 of the IOM GDPR and Regulations 81 - 83 of the Implementing Regulations requires the IOMIC, in relation to third countries and organisations, take appropriate steps to, in an international role, inter alia:

- a. develop international cooperation mechanisms to facilitate the effective enforcement of legislation for the protection of personal data, including making agreements with the European Commission or any competent supervisory authority if appropriate,
- b. provide international mutual assistance in the enforcement of legislation for the protection of personal data, including through notification, complaint referral, investigative assistance and information exchange, subject to appropriate safeguards for the protection of personal data and the significant interests of data subjects,
- c. engage relevant stakeholders in discussion and activities aimed at furthering international cooperation in the enforcement of legislation for the protection of personal data, and
- d. promote the exchange and documentation of personal data protection legislation and practice, including on jurisdictional conflicts.

3. Role and function of the UK Commissioner

3.1 The UK Commissioner is responsible for promoting and enforcing data protection law in the UK and upholding information rights in the public interest. The Commissioner is the Supervisory Authority appointed under the UK General Data Protection Regulation (UK GDPR) and for the purposes set out in the Data Protection Act 2018, which supports and supplements the UK GDPR.

3.2 The UK Commissioner is empowered to take a range of regulatory action for breaches of the following legislation (as amended from time to time):

- a. UK DPA;
- b. UK GDPR

- c. Privacy and Electronic Communications (EC Directive) Regulations 2003 ("**PECR**");
- d. Freedom of Information Act 2000 ("UK FOIA");
- e. Environmental Information Regulations 2004 ("UK EIR");
- f. Environmental Protection Public Sector Information Regulations 2009 ("UK INSPIRE Regulations");
- g. Investigatory Powers Act 2016;
- h. Re-use of Public Sector Information Regulations 2015;
- i. Enterprise Act 2002;
- j. Security of Network and Information Systems Regulations 2028 ("NIS Regulations"); and
- k. Electronic Identification, Authentication and Trust Services Regulation ("eIDAS").

3.3 Under Article 57 of the UK GDPR and Section 115 of the UK DPA, the UK Commissioner has a broad range of statutory duties, including monitoring and enforcement of data protection laws, and promotion of good practice and adherence to the data protection obligations by those who process personal data. These duties sit alongside those relating to the other enforcement regimes as outlined below.

3.4 The UK Commissioner's regulatory and enforcement powers include, but are not limited to:

- a. conducting assessments of compliance with the UK DPA, UK GDPR, PECR, eIDAS, the NIS Regulations FOIA and EIR;
- b. issuing information notices requiring individuals, controllers or processors to provide information in relation to an investigation;
- c. issuing enforcement notices, warnings, reprimands, practice recommendations and other orders requiring specific actions by an individual or organisation to resolve breaches (including potential breaches) of data protection legislation and other information rights obligations;

- d. administering fines by way of penalty notices in the circumstances set out in section 152 of the UK DPA;
- e. administering fixed penalties for failing to meet specific obligations (such as failing to pay the relevant fee to the Commissioner);
- f. issuing decision notices detailing the outcome of an investigation under UK FOIA or UK EIR;
- g. certifying contempt of court should an authority fail to comply with an information notice, decision notice or enforcement notice under UK FOIA or UK EIR; and,
- h. prosecuting criminal offences before courts.

3.5 Regulation 31 of PECR also provides the Commissioner with the power to serve enforcement notices and issue monetary penalty notices as above to organisations who breach PECR. This includes, but is not limited to, breaches in the form of unsolicited marketing which fall within the ambit of PECR, including automated telephone calls made without consent, live telephone calls which have not been screened against the Telephone Preference Service, and unsolicited electronic messages (Regulations 19, 21 and 22 of PECR respectively).

4 Scope of co-operation

- 4.1 The Parties acknowledge that it is in their common interest to collaborate in accordance with this MoU in order to:
- a. ensure the Parties are able to deliver the regulatory co-operation necessary to underpin their data-based economies and protect the fundamental rights of citizens of the UK and the Isle of Man respectively, in accordance with applicable laws of the Parties' respective jurisdictions;
 - b. co-operate with respect to the enforcement of their respective applicable data protection and privacy laws;
 - c. keep each other informed of developments in their respective jurisdictions having a bearing on this MoU;
 - d. recognise parallel or joint investigations or enforcement actions by the Parties as priority issues for co-operation.
- 4.2 The Parties may jointly identify one or more areas for co-operation. Such co-operation may include:

- a. sharing of experiences and exchange of best practices on data protection policies, education and training programmes;
 - b. implementation of joint research projects;
 - c. co-operation in relation to specific projects of interest, including regulation of children's privacy, regulatory sandboxes and artificial intelligence;
 - d. exchange of information (excluding personal data) involving potential or on-going investigations of organisations in the Parties' respective jurisdictions in relation to a contravention of data protection legislation;
 - e. joint investigations into cross-border personal data incidents involving organisations in both jurisdictions;
 - f. convening bilateral meetings annually or as mutually decided by the Parties;
 - g. any other areas of co-operation as mutually decided by the Parties.
- 4.3 Information exchange will normally be responsive and will specifically relate to concerns as they arise. The parties may also wish to proactively share emerging themes or trends.
- 4.4 This MoU does not impose on either the UK Commissioner or the IOMIC any obligation to co-operate with each other or to share any information. Where a Party chooses to exercise its discretion to co-operate or to share information, it may limit or impose conditions on that request. This includes where a) it is outside the scope of the MoU, or b) compliance with the request would breach the Parties' legal responsibilities. Any such limitations or conditions will be agreed between the Parties on a case-by-case basis.

5 No sharing of personal data

- 5.1 The Parties do not intend that this MoU will cover any sharing of personal data by the Parties.
- 5.2 If the Parties wish to share personal data, for example in relation to any cross border personal data incidents involving organisations in both jurisdictions, each Party will consider compliance with its own applicable data protection laws, which may require the Parties to enter into a written agreement or further arrangements governing the sharing of such personal data.

6 Legal basis for sharing information

Information shared by the IOMIC to the UK Commissioner

- 6.1 The IOMIC, during the course of their activities, will receive information from a range of sources, including personal data. The IOMIC will process all personal data in accordance with the principles of the IOM GDPR and all other applicable legislation. The IOMIC may identify that information held, which may include personal data, ought to be shared with the UK Commissioner as it would assist in performing the functions and responsibilities of the UK Commissioner.
- 6.2 Section 91 of the Implementing Regulations states that information obtained by the IOMIC in the course of, or for the purposes of, discharging their functions can only be shared with others if there is lawful authority to do so. Section 91 of the Implementing Regulations sets out the circumstances in which the IOMIC will have lawful authority to share that personal data with the UK Commissioner, namely:
- a. the disclosure was made for the purposes of, and is necessary for, the discharge of a function under IOM FOI or the data protection legislation (Regulation 91(2)(c)); and
 - b. the disclosure was made for the purposes of, and is necessary for, the discharge of an EU obligation (Regulation 91(2)(d)).
- 6.3 The IOMIC will be permitted to share information with the UK Commissioner in circumstances where they have determined that it is reasonably necessary to do so in furtherance of one of the grounds outlined in clause 6.2. In doing so, the IOMIC will identify the function of the UK Commissioner with which that information may assist and assess whether that function could reasonably be achieved without access to the particular information in question. In particular, where the information proposed for sharing with the UK Commissioner amounts to personal data, the IOMIC will consider whether it is necessary to provide it in an identifiable form in order for the UK Commissioner to perform their functions, or whether disclosing it in an anonymised form would suffice. The IOMIC will also be permitted to share information in matters where the IOMIC and UK Commissioner both have jurisdiction as a result of cross-border processing, where there has been a request for mutual assistance and where a joint investigation is being conducted.

Information shared by the UK Commissioner to the IOMIC

- 6.4 The UK Commissioner, during the course of its activities, will receive information from a range of sources, including personal data. The UK

Commissioner will process all personal data in accordance with the principles of the UK GDPR, the UK DPA and all other applicable legislation. The UK Commissioner may identify that information held, which may include personal data, ought to be shared with the IOMIC as it would assist in performing the functions and responsibilities of the IOMIC.

- 6.5 Section 132(1) of the UK DPA states that the UK Commissioner can only share certain information if he has lawful authority to do so, where that information has been obtained, or provided to, the UK Commissioner in the course of, or for the purposes of, discharging his functions, relates to an identifiable individual or business, and is not otherwise available to the public from other sources.
- 6.6 Section 132(2) of the UK DPA sets out the circumstances in which the Commissioner will have the lawful authority to share that information. Of particular relevance when the UK Commissioner is sharing information with the IOMIC are the following circumstances, where:
- a. the sharing is necessary for the purpose of discharging the UK Commissioner's functions (section 132(2)(c)); and
 - b. the sharing is necessary in the public interest, taking into account the rights, freedoms and legitimate interests of any person (section 132(2)(f)).
- 6.7 Before the UK Commissioner shares any such information in accordance with this MoU, the UK Commissioner will identify and document the function of the UK Commissioner with which the sharing of that information is intended to assist and assess whether that function could reasonably be achieved without sharing the information in question. Where the UK Commissioner considers that any such function could reasonably be achieved without sharing the information, the UK Commissioner will not share the information unless the UK Commissioner determines that there are overriding factors which render such sharing to be lawful and appropriate in all the circumstances.

7 Procedure for Assistance

- 7.1 Requests for the provision of information or other assistance will be made in writing or – in urgent cases – made orally and, unless otherwise agreed, confirmed in writing within five business days. To facilitate assistance, the Requesting Party should specify in any written request:
- a. a description of the information or other assistance requested;

- b. if information is provided by the Requesting Party for confirmation or verification, the information and the kind of confirmation or verification sought;
 - c. the purpose for which the information or other assistance is sought; and
 - d. to whom, if anyone, onward disclosure of information provided to the Requesting Party is likely to be necessary and the purpose such disclosure would serve.
- 7.2 The Parties will notify each other without delay, if they become aware that information shared under this MoU is not accurate, complete, and up-to-date.
- 7.3 The Parties will use their best efforts to resolve any disagreements related to co-operation that may arise under this MoU through the contacts designated under clause 10 and, failing resolution in a timely manner, by discussion between the UK Commissioner and the IOMIC.

8 Investigation and enforcement

- 8.1 The Parties recognise that there are areas in which they have complementary functions and powers. They will therefore endeavour to ensure that in these cases, the most appropriate body or bodies will commence and lead investigations. To the extent permitted by law and having regard to their respective powers, expertise, and resources, they will seek to ensure that in cases of investigations, the Parties will notify each other of significant developments where the other is likely to have an interest. Where appropriate, the Parties will discuss the steps they propose to take and ensure co-ordination takes place in a timely manner, where possible, allowing for a proper exchange of views.
- 8.2 The Parties may refer a matter for action if the other body is considered more appropriate to deal with the matter. Any such referral will include the action sought and the legal powers it considers are available to the other. Where the other Party determines not to proceed, an explanation will be provided, where possible.
- 8.3 Where the Parties agree that an investigation should be carried out by both of them, it will usually be appropriate that both investigations proceed in parallel. However, in appropriate circumstances, they will consider whether the particular facts of the matter, as they are known at

that time, suggest that one Party's investigation should proceed before the other Party's.

- 8.4 Where information exchanged between the UK Commissioner and the IOMIC indicates that the subject of the information is of interest to both parties (for example where regulatory breaches under both sets of regulatory laws are suspected) a case conference may be called to ensure that the most appropriate use of the information is made. In relevant cases, the UK Commissioner, and the IOMIC, may seek the advice of a representative of their respective jurisdictions' prosecuting authority – His Majesty's Attorney General(s) – in the case conference.
- 8.5 Where either Party carries out any subsequent investigation and proceedings alone, that Party will keep the other regularly updated on material aspects of the progress of the investigation.
- 8.6 If a decision is made by either party to take action against a subject, the UK Commissioner and the IOMIC should consider whether it is possible and would be appropriate to co-ordinate publication of applicable enforcement announcements so that both Parties publish the outcome of their investigations simultaneously. In any event, the UK Commissioner and the IOMIC will endeavour to give the other appropriate notice of any press release or other public statement it intends to make relating to enforcement cases in which the other may have an interest, no later than 24 hours prior to publication unless there are overriding reasons which prevent or delay such notice.

9 **Assessing requests**

- 9.1 Each request for assistance will be assessed on a case-by-case basis by the Receiving Party to determine whether assistance can be provided under the terms of this MoU. In any case where the request cannot be fulfilled in part or whole, the Receiving Party may be asked to provide the reasons for not granting the assistance and consider whether there may be other assistance which it can offer.
- 9.2 In deciding whether and to what extent to fulfil a request, the Requested Party may take into account:
- a. whether the request conforms with this MoU;
 - b. whether the provision of assistance would be so burdensome as to disrupt the proper performance of the Receiving Party's functions;

- c. whether it would be otherwise contrary to the public interest to give the assistance sought;
 - d. any other matters specified by applicable laws, regulations, and requirements (in particular those relating to confidentiality and professional secrecy, data protection and privacy, and procedural fairness);
 - e. whether complying with the request may otherwise be prejudicial to the Receiving Party's performance of its functions; and
 - f. the security arrangements, including cyber defences, that will apply to information disclosed under this MoU.
- 9.3 The Parties recognise that assistance may be denied in whole or in part for any of the reasons mentioned in clause 9.2 at the discretion of the Receiving Party.
- 9.4 Without prejudice to any separate written agreement or arrangement or unless otherwise mutually decided in writing by the Parties, each Party shall bear its own costs and expenses in implementing this MoU.

10 Contact points

- 10.1 The UK Commissioner and IOMIC will designate a primary contact for the purposes of any communications under the MoU.

Isle of Man Information Commissioner	Information Commissioner's Office
Name: Joe Chamberlain	Name: Rory Munro
Designation: International Partnerships and Events Manager	Designation: Head of International Regulatory Cooperation

- 10.2 Those primary contacts will maintain an open dialogue between each other in order to ensure that the MoU remains effective and fit for purpose. They will also seek to identify any difficulties in the working relationship and proactively work to minimise same.

11 Confidentiality and breach reporting

- 11.1 Appropriate security measures shall be agreed to protect information transfers in accordance with the sensitivity of the information and any classification that is applied by the Sending Party.

- 11.2 All non-public information shared under this MoU will be marked as such by the Sending Party and marked with the appropriate security classification.
- 11.3 Where one Party has received information from the other, it will consult (where permissible) with the other Party before passing the information to a third party or using the information in an enforcement proceeding or court case and notify the Sending Party if it anticipates a legally enforceable demand for disclosure of the information.
- 11.4 Similarly, the Receiving Party will notify the Sending Party if enforceable in a court of law for disclosure of the information is received, unless this is not practicable because of urgency or prohibited by law.
- 11.5 If requested by the Sending Party in relation to a legally enforceable demand for disclosure of the information, the Receiving Party shall assert any legal exemptions or privileges against disclosure on behalf of the Sending Party.
- 11.6 If it is not practicable to notify the Sending Party of the receipt of a legally enforceable demand for disclosure of the information, assume the Sending Party will wish to assert any legal exemptions or privileges against disclosure.
- 11.7 Where confidential material obtained from, or shared by, the Sending Party is wrongfully disclosed by the Receiving Party holding the information, this party will bring this to the attention of the Sending Party immediately. Where personal data is contained in the information disclosed, this notification is in addition to any obligations to report a personal data breach either Party may be subject to under data protection legislation.
- 11.8 In accordance with relevant legislation, the UK Commissioner and IOMIC will protect the confidentiality and sensitivity of all unpublished and other confidential information received from the other, and maintain effective controls designed to minimise the risk of inappropriate disclosures.
- 11.9 The UK Commissioner and IOMIC will liaise where relevant, to the extent permitted by law and having regard to their respective objectives, on responding to enquiries from the public, including requests made under freedom of information legislation and will consult each other before releasing information originally belonging to the other.

12 Retention and disposal of information

- 12.1 The UK Commissioner and IOMIC acknowledge that any information provided under this MoU must not be retained for longer than is reasonably required to fulfil the purpose for which it was sought or for longer than permitted under applicable data protection legislation. As soon as practicable after any information supplied under this MoU is no longer required, the relevant Party will dispose of it in a secure manner.

13 Effect, Review and Dispute Resolution

- 13.1 This MoU is a statement of intent that by the Parties and does not give rise to legally binding obligations on the part of either Party.
- 13.2 The Parties will review this MoU for potential improvements biannually from the date of commencement, or where an issue arises with the operation of the MoU.
- 13.3 The Parties will settle any disputes or disagreement relating to or arising from this MoU amicably through consultation and negotiation in good faith without reference to any court, tribunal or other external forum.

14 Commencement, Termination and Review


- 14.1 This MoU will take effect once both Parties have signed it.
- 14.2 This MoU can be amended by the Parties at any time, in writing.
- 14.3 This MoU will continue to have effect until terminated by either Party giving three months advance written notice to the other Party.
- 14.4 On termination of this MoU, the Participants will, in accordance with section 10, maintain the confidentiality of any information communicated to them by the other Participant in accordance with this MoU, and return or destroy, in accordance with clause 11.1, information obtained from the other Participant.

15 Publication

- 15.1 The Parties may each make a copy of this MoU or the text of it publicly available at any time.

**For the Information
Commissioner for the United
Kingdom of Great Britain and
Northern Ireland**

**For the Isle of Man Information
Commissioner**


**Emily Keaney
Deputy Information
Commissioner**


**Alexandra Delaney-Bhattacharya
Information Commissioner**

DATE: 22.4.26

DATE: 22 APRIL 2026.