

Statutory Document No. 2017/0025



*Income Tax Act 1970*

## **INCOME TAX (RATES OF INCOME TAX) (RESIDENT NON-CORPORATE TAXPAYERS) ORDER 2017**

*Approved by Tynwald: 21 February 2017*  
*Coming into Operation: 6 April 2017*

The Treasury makes the following Order under section 1(3A) of the Income Tax Act 1970.

### **1 Title**

This Order is the Income Tax (Rates of Income Tax) (Resident Non-Corporate Taxpayers) Order 2017.

### **2 Commencement**

If approved by Tynwald<sup>1</sup>, this Order comes into operation on 6 April 2017 and shall have effect in respect of the income tax year commencing 6 April 2017 and all subsequent years.

### **3 Interpretation**

In this Order “the Act” means the Income Tax Act 1970.

### **4 Tax Threshold – Resident Individuals**

The threshold up to and including which the lower rate under section 1(2)(a) of the Act applies shall be £6,500 for a single individual and £13,000 for a married couple or civil partners who are assessed jointly in accordance with section 65A of the Act.

### **5 Revocation**

Article 4 of the Income Tax (Rates of Income Tax) (Resident Non-Corporate Taxpayers) Order 2016<sup>2</sup> is revoked.

<sup>1</sup> Tynwald approval is required by section 1(3E) of the Income Tax Act 1970

<sup>2</sup> SD 2016/0022

**MADE 23 JANUARY 2017**

**A L CANNAN**  
*Minister for the Treasury*

*EXPLANATORY NOTE*

*(This note is not part of the Order)*

This Order changes the threshold up to and including which the lower rate of income tax for resident individuals applies from £8,500 of taxable income to £6,500. The threshold for resident jointly assessed married couples or civil partners is double that for an individual and changes to £13,000.