

Statutory Document No. 2020/0429



Income Tax Act 1970

INCOME TAX (BENEFITS IN KIND) (EXEMPTIONS) ORDER 2020

Approved by Tynwald: 22 October 2020

Coming into Operation in accordance with article 2

The Treasury makes the following Order under section 2G(4) of the Income Tax Act 1970.

1 Title

This Order is the Income Tax (Benefits in Kind) (Exemptions) Order 2020.

2 Commencement and effect

If approved by Tynwald¹, this Order comes into operation immediately following approval and has effect in respect of the income tax year commencing 6 April 2020 and all subsequent income tax years.

3 Benefits in kind: Exemptions

Section 2G of the Income Tax Act 1970 will not apply where the benefit consists of the provision for an employee or an employee's family (wholly and directly at the expense of the employee's employer) of a COVID-19 test, carried out either by the employer directly or by the purchase of a test that is carried out by a third party.

MADE 23 SEPTEMBER 2020

A L CANNAN
Minister for the Treasury

¹ Tynwald approval is required by section 2G(5) of the Income Tax Act 1970.

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

This Order exempts from income tax the provision by an employer of a COVID-19 test for employees or employees' families, whether directly, or by purchasing tests that are carried out by a third party.