

Statutory Document No. 2023/0008



Income Tax Act 1970

INCOME TAX (SOCIAL SECURITY BENEFITS) (EXEMPTION) ORDER 2023

Approved by Tynwald: 21 February 2023

Coming into Operation in accordance with article 2

The Treasury makes the following Order under section 48(2)¹ of the Income Tax Act 1970.

1 Title

This Order is the Income Tax (Social Security Benefits) (Exemption) Order 2023.

2 Commencement

If approved by Tynwald², this Order comes into operation on the day after it is approved and shall have effect in respect of the income tax year commencing 6 April 2022 and all subsequent years.

3 Social security benefits: exemption

The following benefits are not to be treated as income for any purpose of the Income Tax Acts –

- (a) energy support payment;
- (b) variable rate energy support payment;
- (c) family support payment;
- (d) long term benefits support payment;
- (e) adoption allowance;
- (f) the care component of a disability living allowance;
- (g) exceptional needs grant;
- (h) budgeting loan;
- (i) funeral payment; and
- (j) maternity payment.

¹ As substituted by section 7 of the Income Tax (Amendment) Act 2014.

² Tynwald approval is required by section 48(6) of the Income Tax Act 1970.

MADE 5TH JANUARY 2023

DR ALEX ALLINSON MHK
Minister for the Treasury



EXPLANATORY NOTE

(This note is not part of the Order)

This Order is made under section 48 of the Income Tax Act 1970.

Articles 1 and 2 deal with citation and commencement.

Article 3 lists those social security benefits that are to be exempt from income tax for the income tax year commencing 6 April 2022 and all subsequent years.