



## INCOME TAX ACT 1970

### INCOME TAX (NON-RESIDENT) (EXCLUDED INCOME) (AMENDMENT) ORDER 2010

*Approved by Tynwald*  
*Coming into operation*

*19 October 2010*  
*22 October 2010*

The Treasury makes this Order under section 11A(2)(h) of the Income Tax Act 1970<sup>1</sup>.

**1 Title**

This Order is the Income Tax (Non-Resident) (Excluded Income) (Amendment) Order 2010.

**2 Commencement**

If approved by Tynwald<sup>2</sup>, this Order comes into operation on 22 October 2010.

**3 Excluded Income**

The payment of a relevant benefit made under a scheme approved under section 50C(2) of the Income Tax Act 1970 shall be excluded income for the purpose of section 11A(2) of the Income Tax Act 1970.

MADE

*20 September 2010*

*Jane Craxie*

Minister for the Treasury

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<sup>1</sup> XXI p. 260

<sup>2</sup> As required by section 11A(3)(b) of the Income Tax Act 1970

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

This Order will include any payment of a relevant benefit made under a scheme approved under section 50C(2) of the Income Tax Act 1970 within the definition of "excluded income" for ascertaining the income tax liability of a non-resident individual.