



## INCOME TAX ACT 1970

### INCOME TAX (SOCIAL SECURITY BENEFITS) (EXEMPTIONS) ORDER 2009

*Approved by Tynwald 17<sup>th</sup> February 2009  
Coming into operation in accordance with article 2*

The Treasury makes this Order under section 48(3) of the Income Tax Act 1970<sup>1</sup>.

**1 Title**

The title of this Order is the Income Tax (Social Security Benefits) (Exemptions) Order 2009.

**2 Commencement**

If approved by Tynwald<sup>2</sup>, this Order comes into operation on the day it is approved by Tynwald and shall have effect in respect of the income tax year ending 5 April 2009 and subsequent years.

**3 Social Security Benefits: Exemptions**

Job Seeker's Allowance shall be added to the payments under section 48(2) of the Income Tax Act 1970 which are not to be treated as income for the purposes of the Income Tax Acts.

MADE

26.1.09.

Minister for the Treasury

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

<sup>2</sup>As required by section 48(4) of the Income Tax Act 1970

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

This Order exempts Job Seeker's Allowance for the income tax year ending 5 April 2009 and subsequent years.