



## INCOME TAX ACT 1970

### INCOME TAX (NON-CORPORATE TAXPAYERS) (REPAYMENT SUPPLEMENTS) ORDER 2009

*Approved by Tynwald 20<sup>th</sup> January 2009  
Coming into operation in accordance with article 2*

The Treasury makes this Order under section 107B (5) of the Income Tax Act 1970<sup>1</sup>.

**1 Title**

The title of this Order is the Income Tax (Non-Corporate Taxpayers) (Repayment Supplements) Order 2009.

**2 Commencement**

If approved by Tynwald<sup>2</sup>, this Order comes into operation on 6 February 2009.

**3 Rate of interest**

The rate of interest by reference to which repayment supplements are calculated under section 107B (1) of the Income Tax Act 1970 is 0.5% per year.

MADE

*10<sup>th</sup> December 2008*

Minister for the Treasury

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

<sup>2</sup>As required by section 107B (8) of the Income Tax Act 1970

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**EXPLANATORY NOTE**

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

This Order decreases the rate of interest by reference to which repayment supplements for non-corporate taxpayers are calculated from 3% to 0.5%.