



INCOME TAX ACT 1995

INCOME TAX (INDIVIDUALS) (TEMPORARY TAXATION) ORDER 2009

Approved by Tynwald
Coming into operation

21 October 2009
23 October 2009

The Treasury makes this Order under section 15 of the Income Tax Act 1995¹.

1 Title

This Order is the Income Tax (Individuals) (Temporary Taxation) Order 2009.

2 Commencement

If approved by Tynwald², this Order comes into operation on 23 October 2009.

3 Amendment of the Income Tax Act 1970

(1) The Income Tax Act 1970³ is amended as follows.

(2) In section 65A (concerning election for joint treatment)—

- (a) at the end of subsection (2) add “, but subject to subsection (2A)”; and
- (b) after subsection (2) insert—

“(2A) If a joint return of the husband and wife’s aggregated income and claims for deductions and reliefs is both completed and delivered electronically, it need be authenticated by only one of them, but it shall be treated as if both had completed and delivered it.”.

(3) In section 65C(2) (concerning the form and content of elections)—

- (a) in paragraph (b) for “which spouses’ name” substitute “which spouse’s name”; and

¹ 1995 c.12

² As required by section 15(2)

³ XXI p.260

Price 50p

(b) after paragraph (d) insert—

“(e) specify that a return submitted under 65A(2) may be submitted electronically by either spouse and that such a return should be treated as a joint return signed and delivered by both the husband and the wife.”.

MADE 23rd September 2009



Minister for the Treasury

EXPLANATORY NOTE

(This note is not part of the Order)

This Order is made under section 15 of the Income Tax Act 1995. It will allow either spouse of a jointly assessed married couple to both complete and submit an electronic return of joint income on behalf of both spouses.