



INCOME TAX ACT 1970

INCOME TAX (NON-CORPORATE TAXPAYERS) (CIVIL PENALTIES) ORDER 2008

Approved by Tynwald 18th December 2008

Coming into operation in accordance with article 1

In exercise of the powers conferred on the Treasury by section 111G of the Income Tax Act 1970¹, and of all other enabling powers, the following Order is hereby made:-

Citation and commencement

1. (1) This Order may be cited as the Income Tax (Non-Corporate Taxpayers) (Civil Penalties) Order 2008 and shall come into operation on the day that it is approved by Tynwald.

(2) Article 3 has effect where a penalty arises under sections 111C(1) or 111D of the Act in respect of any return which is required to be made and delivered to the Assessor by a non-corporate taxpayer in accordance with section 62(1) or (4) or section 62A by a date which falls on or after 6 October 2009.

Interpretation

2. In this Order-

“the Act” means the Income Tax Act 1970; and

“non-corporate taxpayer” has the same meaning as in section 120 of the Act.

Amount of the Civil Penalties

3. (1) The amount of the civil penalty applied under section 111C(1) of the Act is £100.

(2) The amount of the civil penalty applied under section 111D of the Act is £200.

¹ XXI p.260

Made this 17th day of November 2008



Minister for the Treasury

EXPLANATORY NOTE

(This note is not part of the Order)

This Order increases the amount of the civil penalty where a non-corporate return is late. The first penalty, which is increased from £50 to £100, is chargeable the day following the expiry of 6 months from the end of the tax year, 6 months from the date of cessation of residence or 6 months from the date of service of the return by the Assessor.

The second penalty, which is increased from £50 to £200, is chargeable the day following the expiry of 12 months from the end of the tax year, 12 months from the date of cessation of residence or 12 months from the date of service of the return by the Assessor.