

## **INCOME TAX (PENSIONS) ACT 2008** INCOME TAX (PENSIONS) ACT 2008 (APPOINTED DAY) ORDER 2008

Laid before Tynwald 16th July 2008

In exercise of the powers conferred on the Treasury by section 19 of the Income Tax (Pensions) Act 2008<sup>1</sup>, and of all other enabling powers, the following Order is hereby made:-

## Citation and commencement

1. This Order may be cited as the Income Tax (Pensions) Act 2008 (Appointed Day) Order 2008.

## Commencement of the Income Tax (Pensions) Act 2008

- 2. The Income Tax (Pensions) Act 2008 shall
  - a) come into force on 15 July 2008; and;
  - b) have effect in respect of the year of assessment commencing on 6 April 2008 and subsequent years.

Made this 13th day of June

2008

Minister for the Treasury

## EXPLANATORY NOTE

(This note is not part of the Order)

This Order brings the Income Tax (Pensions) Act 2008 into force. In accordance with section 19(3) it also provides that the Act has effect in respect of the 2008/09 year of assessment and subsequent years of assessment.

<sup>&</sup>lt;sup>1</sup> Income Tax (Pensions) Act 2008