



**INCOME TAX (CORPORATE TAXPAYERS) ACT 2006**

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(APPOINTED DAY) (No. 1) ORDER 2006**

*Laid before Tynwald: 12<sup>th</sup> July 2006*

In exercise of the powers conferred on the Treasury by section 20(2) and (3) of the Income Tax (Corporate Taxpayers) Act 2006<sup>1</sup>, and of all other enabling powers, the following Order is hereby made:-

**Citation**

1. This Order may be cited as the Income Tax (Corporate Taxpayers) Act 2006 (Appointed Day) (No. 1) Order 2006.

**Commencement and application**

2. (1) Sections 1 to 8, 10(1), 11 and 13 to 17 of the Income Tax (Corporate Taxpayers) Act 2006 shall come into operation and have effect in respect of every accounting period ending on or after 6 April 2007.

(2) Except in respect of an accounting period ending on or after 6 April 2007, the sections specified in paragraph (1) shall not have effect in respect of any year of assessment commencing before 6 April 2008 and income tax for such years shall be assessed, charged and paid in accordance with the provisions of the Income Tax Acts in force before the commencement of those sections.

(3) Section 19(1) of the Income Tax (Corporate Taxpayers) Act 2006 shall come into operation and have effect in respect of the year of assessment ending on 5 April 2007 and subsequent years.

(4) Sections 9, 12 and 19(2) of the Income Tax (Corporate Taxpayers) Act 2006 shall come into operation and have effect in respect of the year of assessment commencing on 6 April 2007 and subsequent years.

(5) Section 20 shall come into operation on 12<sup>th</sup> July 2006.

Made this 12<sup>th</sup> day of July 2006

  
Minister for the Treasury

<sup>1</sup> 2006 c.