



**INCOME TAX (AMENDMENT) ACT 2006**

**INCOME TAX (AMENDMENT) ACT 2006 (APPOINTED DAY) ORDER 2006**

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

In exercise of the powers conferred on the Treasury by section 17 of the Income Tax (Amendment) Act 2006 **(a)**, 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 (Amendment) Act 2006 (Appointed Day) Order 2006.

**Interpretation**

2. In this Order-

“the Act” means the Income Tax (Amendment) Act 2006;

“the 1970 Act” means the Income Tax Act 1970 **(b)**.

**Commencement of certain provisions of the Act**

3. Section 1 of the Act (corporate charge) shall have effect in respect of the income tax year commencing on 6 April 2006 and subsequent years.
4. Section 10 of the Act (relief in respect of tax in other territories) shall have effect in respect of the income tax year commencing on 6 April 2006 and subsequent years.
5. Section 11 of the Act (effect of a release of a loan to a participator, etc.) shall have effect in respect of the income tax year commencing on 6 April 2006 and subsequent years.
6. Section 15 of the Act (minor amendments) shall have effect in respect of the income tax year commencing 6 April 2006 and subsequent years apart from subsection (4) which shall be treated as coming into operation on 1 January 2005.

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



Minister for the Treasury

---

**EXPLANATORY NOTE**

(This note is not part of the Order)

This Order brings into operation certain provisions of the Income Tax (Amendment) Act 2006.