



**INCOME TAX ACT 1970**

**INCOME TAX (SOCIAL SECURITY BENEFITS) (EXEMPTIONS) ORDER 2002**

*Approved by Tynwald 20<sup>th</sup> March 2002*

*Coming into operation in accordance with article 1*

In exercise of the powers conferred on the Treasury by section 48 (3) and (4) of the Income Tax Act 1970 (a), 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 (Social Security Benefits) (Exemptions) Order 2002.
- (2) Subject to section 48 (4) of the Income Tax Act 1970 this Order shall come into operation on the 1<sup>st</sup> January 2002.

**Social Security Benefits : Exemption**

2. Winter Bonus and Christmas Bonus shall be added to the payments under section 48 (2) of the Income Tax Act 1970 which are not to be treated as income for any purpose of the Income Tax Acts.

Made this 13<sup>th</sup> day of February 2002

Minister for the Treasury

(a) Vol. XXI p.260

**EXPLANATORY NOTE**  
(This note is not part of the Order)

The Social Security Contributions and Benefits Act 1992 (Application) (Amendment) (No. 4) Order 2001 introduced, from 1<sup>st</sup> January 2002, a new Social Security Benefit called Winter Bonus which replaces the non taxable Winter Heating Supplement. This Order treats the replacement Winter Bonus as non taxable. In addition this Order will ensure that Christmas Bonus, previously disregarded for income tax purposes by the Social Security Contributions and Benefits Act 1992, Section 149 (6) but subsequently amended, will remain non taxable.