

Statutory Document No. 2022/0007



*Income Tax Act 1970*

## **INCOME TAX (ALLOWANCE FOR DISABLED PERSONS) (TEMPORARY TAXATION) ORDER 2022**

*Approved by Tynwald: 15 February 2022*

*Coming into Operation in accordance with article 2*

The Treasury makes the following Order under section 115A of the Income Tax Act 1970.

### **1 Title**

This Order is the Income Tax (Allowance for Disabled Persons) (Temporary Taxation) Order 2022.

### **2 Commencement and effect**

If approved by Tynwald<sup>1</sup>, this Order comes into operation on 6 April 2022 and shall have effect in respect of the income tax year commencing 6 April 2022 and all subsequent years.

### **3 Amendment of the Income Tax Act 1970**

(1) The Income Tax Act 1970 is amended as follows.

(2) For section 35B(1), substitute —

☐ (1) If the claimant, for the whole or any part of the year of assessment, was in receipt of—

(a) attendance allowance under sections 64 to 66 of the Social Security Contributions and Benefits Act 1992<sup>2</sup>(an Act of Parliament) as that Act has effect in the Island;

(b) disability living allowance under sections 71 to 73 of that Act; or

<sup>1</sup> Tynwald approval is required by section 115A(2) of the Income Tax Act 1970.

<sup>2</sup> 1992 c.4.

(c) mobility supplement under Article 20 of the Naval, Military and Air Forces Etc. (Disablement and Death) Service Pensions Order 2006<sup>3</sup>,  
the claimant shall be entitled to a deduction of £2,900 from their total income. **22**.

**MADE 13 JANUARY 2022**

**DAVID ASHFORD MBE**  
*Minister for the Treasury*

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<sup>3</sup> S.I. 2006/606 as amended by S.I. 2013/388 and S.I. 2016/228.

*EXPLANATORY NOTE*

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

This Order is made under section 115A of the Income Tax Act 1970. It amends section 35B which deals with an allowance for disabled persons.

The amendment provides for persons in receipt of Mobility Supplement under Article 20 of the Naval, Military and Air Forces Etc. (Disablement and Death) Service Pensions Order 2006 to be entitled to a deduction of £2,900 from their total income from 6 April 2022.