



**INCOME TAX ACT 1995**

**INCOME TAX (ATTRIBUTED PROFITS) (TEMPORARY TAXATION) ORDER 2007**

**INCOME TAX (ATTRIBUTED PROFITS) (CERTIFICATE) ORDER 2008**

*Approved by Tynwald*

*21<sup>st</sup> May 2008*

*Coming into operation in accordance with article 1*

In exercise of the powers conferred on the Treasury by article 5(4) of the Income Tax (Attributed Profits) (Temporary Taxation) Order 2007<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 (Attributed Profits) (Certificate) Order 2008 and shall come into operation on the day it is approved by Tynwald.

**Interpretation**

2. In this Order-

“the Principal Order” means the Income Tax (Attributed Profits) (Temporary Taxation) Order 2007;

“certificate of attributed profits” shall be construed in accordance with article 5 of the Order;

“corporate taxpayer” has the same meaning as in article 2(1) of the Principal Order.

**Details to be included on a Certificate of Attributed Profits**

3. A certificate of attributed profits sent pursuant to article 5 of the Principal Order shall contain the following information-

(1) The name, registered office and tax reference number of the corporate taxpayer.

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<sup>1</sup> Statutory Document 928/07

- (2) The full name and address of the member.
- (3) Date of the attribution.
- (4) The year of assessment in respect of which the amount specified in paragraph (6) is to be assessed.
- (5) The tax reference number of the member if known.
- (6) The amount of the distributable profits of the corporate taxpayer that is attributable to the member calculated in accordance with article 4 of the Principal Order.
- (7) The accounting period of the corporate taxpayer in respect of which the attribution referred to in (6) above is made.
- (8) The name and office of the person completing the voucher on behalf of the corporate taxpayer.

Made this 9<sup>th</sup> day of April 2008



Minister for the Treasury

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**EXPLANATORY NOTE**

(This note is not part of the Order)

Following the coming into operation of the Income Tax (Attributed Profits) (Temporary Taxation) Order 2007 this Order prescribes the information to be included on a certificate of attributed profits.