



INCOME TAX ACT 1970

INCOME TAX (ATTRIBUTABLE PROFITS) (RELEVANT  
COMPANY) (AMENDMENT) ORDER 2009

*Approved by Tynwald  
Coming into operation*

2009  
17 July 2009

The Treasury makes this Order under section 12(4)(b) of the Income Tax Act 1970<sup>1</sup>.

- 1 **Title**  
The title of this Order is the Income Tax (Attributable Profits) (Relevant Company) (Amendment) Order 2009.
- 2 **Commencement**  
If approved by Tynwald<sup>2</sup>, this Order comes into operation on 17 July 2009.
- 3 **Amendment to SD 240/08**  
In the Schedule to the Income Tax (Attributable Profits) (Relevant Company) Order 2008<sup>3</sup> add "The Saudi Stock Exchange" to the list of recognised stock exchanges.

MADE

15<sup>th</sup> June 2009

Minister for the Treasury

<sup>1</sup> XXI p.260 (section 12 was substituted by Schedule 1 of the Income Tax Act 2009 c.2.)

<sup>2</sup> In accordance with section 12(5)

<sup>3</sup> SD 240/08

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

This Order adds "The Saudi Stock Exchange" to the recognised stock exchanges listed in the Schedule to the Income Tax (Attributable Profits) (Relevant Company) Order 2008.