



**INCOME TAX ACT 1970**

**INCOME TAX (MARRIED COUPLES) (ELECTIONS)  
REGULATIONS 2006**

*Approved by Tynwald 12<sup>th</sup> July 2006*

*Coming into operation in accordance with regulation 1*

In exercise of the powers conferred on the Treasury by section 65C(1) of the Income Tax Act 1970 (a), and of all other enabling powers, the following Regulations are hereby made:-

**Citation and commencement**

1. (1) These Regulations may be cited as the Income Tax (Married Couples) (Elections) Regulations 2006 and shall come into operation on the day they are approved by Tynwald.
- (2) These Regulations shall have effect in respect of the income tax year commencing 6<sup>th</sup> April 2006 and subsequent years.

**Interpretation**

- 2 In this Order-
  - “The Act” means the Income Tax Act 1970;
  - “a joint treatment election” has the meaning ascribed under section 65A of the Act.

**Timing of Joint Treatment Election**

- 3 A joint treatment election may be made at any time.
- 4 (1) This regulation applies where a husband and wife live together (within the meaning of section 65E of the Act) for the whole year of assessment and are resident in the Island for the whole of that year.

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(a) Vol XXI p.260, section 65C substituted by section 4 Income Tax (Amendment) Act 2006

(2) Where a joint treatment election is made on or before the 31 December in the year of assessment, the election shall be valid for the whole of that year of assessment and for subsequent years unless revoked.

(3) Notwithstanding regulation 4(2) a married couple making a joint treatment election on or before the 31 December may direct that the election applies in respect of the year of assessment next following and subsequent years unless revoked.

(4) Where a joint treatment election is made after the 31 December in a year of assessment, the election shall be valid for the whole of the year of assessment next following and for subsequent years unless revoked.

5. (1) This regulation applies where a husband and wife (who are married before commencing residence in the Island) both commence residence in the Island during a year of assessment, who live together and are resident in the Island for the whole of the remainder of that year.

(2) Where a joint treatment election is made within 6 months of commencing residence in the Island or if later on or before the 31 December in the year of assessment, the election shall be valid for the whole of that year of assessment and for subsequent years unless revoked.

(3) Notwithstanding regulation 5(2) a married couple making a joint treatment election within 6 months of commencing residence or before the 31 December may direct that the election applies in respect of the year of assessment next following and subsequent years unless revoked.

#### **Prescribed form of the election**

6 (1) A joint treatment election shall be made in writing and signed by both husband and wife.

(2) A joint treatment election shall confirm that one of the conditions set out in section 65B(2) of the Act has been satisfied.

(3) A joint treatment election shall include the names and tax reference numbers of both husband and wife to whom the election relates, the date on which the election is made and the year of assessment from which the election is to apply if it is to apply to year of assessment next following.

(4) In accordance with sections 65C(2)(b) and (c) a joint treatment election shall specify the names to be used on cheques and to whom correspondence is to be addressed, if not both spouses.

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



Minister for the Treasury

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**EXPLANATORY NOTE**

(This note is not part of the Regulations)

Following the enactment of the Income Tax (Amendment) Act 2006 married couples are assessed independently unless an election is made for joint treatment. These regulations outline the timing of election; that the election must be made by both husband and wife; the years to which the election applies and to whom correspondence and cheques are to be sent.