



INCOME TAX ACT 1995

INCOME TAX (TEMPORARY TAXATION) (ALLOWANCE FOR DISABLED PERSONS) ORDER 1999

Approved by Tynwald

16 February

1999

Coming into operation

6 April 1999

In exercise of the powers conferred on the Treasury by section 15 of the Income Tax Act 1995 (a), and of all other enabling powers, the following Order is hereby made :-

Citation, commencement and application

1. (1) This Order may be cited as the Income Tax (Temporary Taxation)(Allowance for disabled persons) Order 1999 and shall come into operation on 6 April 1999.
- (2) This Order shall be construed as one with the Income Tax Act 1970 (b).
- (3) This Order shall apply in respect of the income tax year commencing 6 April 1999 and subsequent years.

Allowance for disabled persons

2. (1) If the claimant proves that for the whole or any part of the year of assessment he was in receipt of either -
 - (a) attendance allowance under sections 64 to 66 of the Social Security Contributions and Benefits Act 1992 (an Act of Parliament), as that Act has effect in the Island ; or
 - (b) disability living allowance under sections 71 to 73 of that Act ,the claimant shall be entitled to a deduction of £2,020 from his total income.
- (2) The claimant shall be entitled to a deduction, or as the case requires, a further deduction, of £2,020 from his total income if he proves -
 - (a) that he is a married man who for the whole or part of the year of assessment has his wife living with him; and
 - (b) his wife satisfies the requirements of sub-paragraphs (a) or (b) of paragraph (1).

(a) 1995 c.12. (b) Vol. XXI p. 260.

(3) A person cannot claim a deduction -

(a) under paragraph (1) in addition to a claim for a deduction under section 35A(1) of the Income Tax Act 1970 (allowance for blind persons);

(b) under paragraph (2) in addition to a claim for a deduction under section 35A(2) of that Act.

Married persons' assessment

3. Section 64(2) (circumstances in which husband and wife treated as living together) of the Income Tax Act 1970, applies for the purposes of this Order as it applies for the purposes of that section.

MADE 1st Feb 1999



Minister for the Treasury

EXPLANATORY NOTE

(This note is not part of the Order.)

This Order provides for a new deduction to be claimed by a person who is in receipt of either attendance allowance or disability living allowance from the Department of Health and Social Security. It also applies the married persons' provisions in the Income Tax Act 1970 for the purposes of this deduction