

Statutory Document No. 2017/0015

*Income Tax Act 1970*

## **INCOME TAX (SOCIAL SECURITY BENEFITS) (EXEMPTION) ORDER 2017**

*Approved by Tynwald:* 21 February 2017  
*Coming into Operation:* 24 February 2017

The Treasury makes the following Order under section 48(2) of the Income Tax Act 1970.

### **1 Title**

This Order is the Income Tax (Social Security Benefits) (Exemption) Order 2017.

### **2 Commencement**

If approved by Tynwald<sup>1</sup>, this Order comes into operation on 24 February 2017 and shall have effect from 1 December 2016.

### **3 Social security benefits: exemption**

- (1) A TV licence payment that has been made as required by article 5 of the TV Licence Payment Order 2016<sup>2</sup> is not to be treated as income for any purpose of the Income Tax Acts.
- (2) In this article “TV licence payment” has the same meaning as it has in the TV Licence Payment Order 2016.

**MADE 11TH JANUARY 2017**

**A L CANNAN**  
*Minister for the Treasury*

<sup>1</sup> Tynwald approval is required by section 48(6) of the Income Tax Act 1970

<sup>2</sup> SD 2016/0320

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

This Order is made under section 48 of the *Income Tax Act 1970* and provides that, from 1 December 2016, any payment of a social security benefit payment called a TV licence payment will be exempt from income tax.