

Statutory Document No. 2017/0024



*Income Tax Act 1970*

## **INCOME TAX (PERSONAL ALLOWANCE CREDIT) (TEMPORARY TAXATION) ORDER 2017**

*Approved by Tynwald:* 21 February 2017  
*Coming into Operation:* 6 April 2017

The Treasury makes the following Order under section 115A of the Income Tax Act 1970.

### **1 Title**

This Order is the Income Tax (Personal Allowance Credit) (Temporary Taxation) Order 2017.

### **2 Commencement**

If approved by Tynwald<sup>1</sup>, this Order comes into operation on 6 April 2017 and shall have effect in respect of payments made on or after that date for the income tax year commencing 6 April 2017 and subsequent years.

### **3 Amendment of the Income Tax Act 2003**

- (1) The Income Tax Act 2003 is amended as follows.
- (2) In section 2(2) (qualification for credit: individuals) –
  - (i) after paragraph (b) delete “or”;
  - (ii) after paragraph (c) insert –  
**ca**; or
  - (d) died during that year of assessment. **ca**.
- (3) In section 3 (qualification for credit: joint assessment of married couples and civil partners) –
  - (i) after paragraph (c) delete “and”;
  - (ii) after paragraph (d) insert –  
**ca**; and

<sup>1</sup> Tynwald approval is required by section 115A(2) of the Income Tax Act 1970

- (e) did not die during the year of assessment. **22**.
- (4) In section 4 (qualification for credit: supplementary), subsection (1) is repealed.
- (5) In section 6 (credit: married couples and civil partners), for “paragraphs (a) to (d) of section 3”, wherever occurring, substitute **63** paragraphs (a) to (e) of section 3 **22**.
- (6) In section 7 (calculation of credit where obligation to submit return suspended), after subsection (2) insert –  
**64**(2A) In a case to which this section applies, no credit is payable in respect of the year of assessment in which an individual dies. **22**.
- (7) In section 14 (regulations), for subsection (3) substitute –  
**64**(3) Regulations under this Part shall not come into operation unless they are approved by Tynwald. **22**.

**MADE 23 JANUARY 2017**

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

*EXPLANATORY NOTE*

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

This Order is made under section 115A of the Income Tax Act 1970. It amends Part 1 of the Income Tax Act 2003 so as to ensure that a Personal Allowance Credit cannot be claimed for, or paid to, an individual in respect of the year of assessment in which the individual dies. It also requires regulations made under Part 1 of the Act to be approved by Tynwald before they can come into operation.