



INCOME TAX ACT 1970

**INCOME TAX (REDUCTION OF CLASS 4 CONTRIBUTIONS)  
ORDER 2011**

*Approved by Tynwald  
Coming into operation*

*15 February 2011  
18 February 2011*

The Treasury makes this Order under section 32A(6) of the Income Tax Act 1970<sup>1</sup>.

**1 Title**

This Order is the Income Tax (Reduction of Class 4 Contributions) Order 2011.

**2 Commencement**

If approved by Tynwald<sup>2</sup>, this Order comes into operation on 18 February 2011 and shall have effect in respect of the income tax year commencing 6 April 2011 and subsequent years.

**3 Class 4 Contributions**

In section 32A(1) of the Income Tax Act 1970, for "20%" substitute "0%".

**4 Revocation**

The Income Tax (Increase of Class 4 Contributions) Order 2010<sup>3</sup> is revoked.

Made

*26 January 2011*

*Jane Crane*

Minister for the Treasury

<sup>1</sup> Vol XXI p. 260

<sup>2</sup> As required by section 32A(7) of the Income Tax Act 1970

<sup>3</sup> SD 36/10

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**EXPLANATORY NOTE**

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

This Order decreases the rate of the allowable deduction for Class 4 National Insurance Contributions from 20% to 0% with effect from 6 April 2011. It also revokes the Income Tax (Increase of Class 4 Contributions) Order 2010.