



INCOME TAX ACT 2003

**INCOME TAX (PERSONAL ALLOWANCE CREDIT)  
(AMENDMENT) REGULATIONS 2011**

*Laid before Tynwald  
Coming into operation*

*15 February 2011  
6 April 2011*

The Treasury makes these Regulations under sections 14(1) and (2) of the Income Tax Act 2003<sup>1</sup>.

**1 Title**

These are the Income Tax (Personal Allowance Credit) (Amendment) Regulations 2011.

**2 Commencement**

These Regulations come into operation on 6 April 2011 and shall have effect in respect of payments made on or after that date for the income tax year commencing 6 April 2010 and subsequent years.

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

(1) The Income Tax Act 2003 is amended as follows.

(2) In section 5(1), for “£9,200” substitute “£9,300” and for “£650.00” substitute “£700”.

(3) In section 6(2), for “£18,400” substitute “£18,600” and for “£1,300” substitute “£1,400”.

**4 Revocation**

Regulations 3(2) and 3(3) of the Income Tax (Personal Allowance Credit) (Amendment) Regulations 2010<sup>2</sup> are revoked.

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<sup>1</sup> 2003 c.11

<sup>2</sup> SD 23/10

MADE

26 January 2011

Anne Coombe  
Minister for the Treasury

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**EXPLANATORY NOTE**

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

These Regulations increase the low income point for single taxpayers from £9,200 to £9,300 and the low income point for jointly assessed married couples from £18,400 to £18,600. They also increase the amount of personal allowance credit payable to single taxpayers from £650 to £700 and the amount payable to jointly assessed married couples from £1,300 to £1,400.

The increases apply to payments made after 6 April 2011 for income levels in the tax year ending on 5 April 2011 and subsequent years.

The Regulations also revoke regulations 3(2) and 3(3) of the Income Tax (Personal Allowance Credit) (Amendment) Regulations 2010.