



**INCOME TAX ACT 1995**

**INCOME TAX (CHILD BENEFIT) (TEMPORARY TAXATION)  
ORDER 2000**

*Approved by Tynwald*

15th February 2000

*Coming into operation in accordance with article 1.*

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 and commencement.**

1. This Order may be cited as the Income Tax (Child Benefit)(Temporary Taxation) Order 2000 and, subject to section 15(2) of the Income Tax Act 1995, shall come into operation on the day it is approved by Tynwald.
2. This Order shall have effect in respect of the income tax year commencing 6<sup>th</sup> April 2000 and subsequent income tax years.

**Interpretation**

3. In this Order "child benefit" means child benefit under the Child Benefit Act 1975 (an Act of Parliament) as that Act has effect in the Island or under any statutory provision amending or replacing that Act.

**Child benefit: liability to income tax**

4. (1) Income from child benefit shall be chargeable to income tax and shall be taken into account in calculating total income.  
(2) Notwithstanding section 81 of the Income Tax Act 1970 (b), income from child benefit shall be chargeable with income tax on the amount of the child benefit received or accrued in the year of assessment.

**Repeal**

5. Section 16A of the Income Tax Act 1970 is repealed.

Made this 31<sup>st</sup> day of January 2000

Minister for the Treasury

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

**EXPLANATORY NOTE**

(This note is not part of the Order)

This Order brings child benefit within the charge to income tax and treats it as income for the year of assessment in which it is received or accrued.