

Government Circular No. 25/70  
G.O. Reference No. F.1518/13

ISLE OF MAN  
TO WIT

By His Excellency Sir Peter Hyla Gawne Stallard  
K.C.M.G., C.V.O., M.B.E., Lieutenant Governor  
of the said Isle, &c., &c., &c.

Family Allowances (Proportional Repayment) Act, 1969

Family Allowances (Proportional Repayment) (Marginal  
Relief) Rules, 1970

I, the said Lieutenant Governor, in exercise of the powers conferred on me by sub-section (2) of section one of the Family Allowances (Proportional Repayment) Act, 1969, and of all other powers me in that behalf enabling, DO hereby make the following Rules:-

Citation and Commencement 1. These Rules may be cited as the Family Allowances (Proportional Repayment) (Marginal Relief) Rules, 1970, and shall come into force on the date hereof.

Interpretation 2. In these Rules, unless the context otherwise requires, the expression "the Act" means the Family Allowances (Proportional Repayment) Act, 1969, and all other words and expressions shall have the same meanings as in the Act.

Provision for Marginal Relief 3. In the case of a taxpayer with a taxable income which -

(a) exceeds £100 but does not exceed £200, the proportion of family allowances repayable under sub-section (1) of section one of the Act shall be either -

(i) the amount by which the taxable income exceeds £100; or

(ii) one quarter of the family allowances;

whichever is the less.

(b) exceeds £200 but does not exceed £300, the proportion of family allowances repayable under sub-section (1) of section one of the Act shall be either -

(i) one quarter of the family allowances together with the amount by which the taxable income exceeds £200; or

(ii) one half of the family allowances; whichever is the less.

(c) exceeds £300, the proportion of family allowances repayable under sub-section (1) of section one of the Act shall be either -

(i) one half of the family allowances together with the amount by which the taxable income exceeds £300; or

(ii) three-quarters of the family allowances;

whichever is the less.

GIVEN under my hand this 10th day of April, 1970.

P.H.G. STALLARD,

Lieutenant Governor.