

INCOME TAX (EXEMPT COMPANIES) ACT 1984

INCOME TAX (EXEMPT COMPANIES)(FEES) REGULATIONS 1993

Laid before Tynwald : 6th April 1993

Coming into operation : 6 April 1993

In exercise of the powers conferred on the Treasury by sections 3(i) and 8 of the Income Tax (Exempt Companies) Act 1984 (a), and of all other enabling powers, the following Regulations are hereby made :-

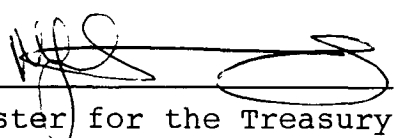
Citation and commencement

1. These Regulations may be cited as the Income Tax (Exempt Companies) Fees Regulations 1993 and shall come into operation on 6 April 1993.

Increase in fee

2. For the purposes of section 3(i) of the Income Tax (Exempt Companies) Act 1984, the fee of £300 is prescribed in respect of all applications for exemption from liability to pay income tax received on or after 6 April 1993.

Made 24th March 1993


Minister for the Treasury

EXPLANATORY NOTE

(This Note is not part of the Regulations)

These Regulations increase the fee for an exempt company under the Income Tax (Exempt Companies) Act 1984 from £250 to £300. The fee has not been revised since 1984.