



**INCOME TAX ACT 1970**

**INCOME TAX (BENEFITS IN KIND) (EXEMPTIONS)  
(AMENDMENT) ORDER 1998**

*Approved by Tynwald*                      17th March      1998

*Coming into operation*                      6<sup>th</sup> April 1998

In exercise of the powers conferred on the Treasury by section 2G(4) of the Income Tax Act 1970(a), and of all other enabling powers, the following Order is hereby made :-

**Citation, commencement and application**

1. (1) This Order may be cited as the Income Tax (Benefits In Kind) (Exemptions) (Amendment) Order 1998 and, subject to section 2G (5) of the Income Tax Act 1970, shall come into operation on the 6<sup>th</sup> April, 1998.  
(2) This Order shall apply in respect of the income tax year commencing 6<sup>th</sup> April 1998 and subsequent years.

**Interpretation**

2. In this Order "the principal Order" means the Income Tax (Benefits In Kind) (Exemptions) Order 1990 (b).

**Amendment of the principal Order**

3. (1) In article 2(h) (provision of a Christmas party for employees) of the principal Order, for "£50" there is substituted "£100".  
(2) In article 2(i) (provision of any other benefits) of the principal Order, for "£100" there is substituted "£400".

MADE      6<sup>th</sup> March 1998

Minister for the Treasury

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(a) Vol. XXI p. 260 ; section 2G inserted by section 57 and Sch.1 of 1989 c.10 (b) GC 448/89

EXPLANATORY NOTE

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

This Order increases from the 6<sup>th</sup> April 1998 the current limits for certain benefits in kind for exemption from the charge to income tax under section 2G of the Income Tax Act 1970.