



LIMITED LIABILITY COMPANIES ACT 1996

**LIMITED LIABILITY COMPANIES (INCOME TAX) (FEE) (AMENDMENT)
REGULATIONS 2004**

Laid before Tynwald

17th February 2004

Coming into operation

6th April 2004

In exercise of the powers conferred on the Treasury by sections 39(2)(ii) and 51(1) of the Limited Liability Companies Act 1996 (a), and of all other enabling powers, the following Regulations are hereby made :-

Citation, commencement and application

1. (1) These Regulations may be cited as the Limited Liability Companies (Income Tax) (Fee) (Amendment) Regulations 2004 and shall come into operation on 6th April 2004.

(2) These Regulations shall apply in respect of the income tax year commencing 6th April 2004 and subsequent years.

Revocation

2. The Limited Liability Companies (Income Tax) (Fee) (Amendment) Order 2001 (b) is revoked.

Application fee

3. For the purposes of section 39(2)(ii) of the Limited Liability Companies Act 1996 the prescribed fee is £450.

Made this *4th* day of *February* 2004

A handwritten signature in black ink, appearing to be 'Bill'.

Minister for the Treasury

(a) 1996 c.19; (b) S.D. No. 33/01

EXPLANATORY NOTE

(This note is not part of the Order)

These Regulations increase the application fee for international limited liability company status from £430 to £450 with effect from the 6th April 2004.