



**INCOME TAX ACT 2003**  
**INCOME TAX (PERSONAL ALLOWANCE CREDIT)**  
**REGULATIONS 2004**

*Laid before Tynwald*

*20<sup>th</sup> April 2004*

*Coming into operation in accordance with regulation 1*

In exercise of the powers conferred on the Treasury by section 14 (2) (d) of the Income Tax Act 2003 (a), and of all other enabling powers, the following Regulations are hereby made :-

**Citation and commencement**

1. (1) These Regulations may be cited as the Income Tax (Personal Allowance Credit) Regulations 2004.

(2) These Regulations shall have effect in respect of payments made after the commencement of these Regulations in respect of the 2002/2003 year of assessment and subsequent years of assessment.

**Treatment of persons marrying or ceasing to live together in a year of assessment**

2. (1) For the purposes of the payment of Personal Allowance Credit under sections 5 and 6 of the Income Tax Act 2003, individuals shall be treated as single for the whole of a year of assessment in which they –

- (a) are married and begin to live together; or
- (b) are a husband and wife and cease to be treated as living together.

(2) For the purposes of paragraph (1), a husband and wife shall be treated as living together unless –

- (a) they are separated under an order of a court of competent jurisdiction, or by deed of separation; or
- (b) they are in fact separated in such circumstances that the separation is likely to be permanent.

Made this 10<sup>th</sup> day of March 2004

Minister for the Treasury

---

(a) 2003 c.11.

**EXPLANATORY NOTE**

(This note is not part of the Regulation)

These Regulations provide for qualifying individuals to be treated, for personal allowance credit purposes, as single individuals during the year of marriage or separation.