

Statutory Document No. 2019/0068



Income Tax Act 1970

INCOME TAX (SOCIAL SECURITY BENEFITS) ORDER 2019

*Approved by Tynwald: 20th March 2019
Coming into Operation in accordance with article 2*

The Treasury makes the following Order under section 48(5) of the Income Tax Act 1970.

1 Title

This Order is the Income Tax (Social Security Benefits) Order 2019.

2 Commencement

If approved by Tynwald¹, this Order comes into operation on the day after it is approved and has effect in respect of the income tax year commencing 6 April 2019 and all subsequent years.

3 Amendment of section 48 Income Tax Act 1970

- (1) Section 48 of the Income Tax Act 1970 (social security benefits liable to tax) is amended as follows.
- (2) In subsection (1), for paragraphs (a), (b) and (c), substitute —
 - (a)** an enactment of Parliament applied to the Island by an order made under section 1 of the *Social Security Act 2000*, or
 - (b)** an order made or having effect as if made under section 1A of the *Social Security Act 2000*, **(a)**.

¹Tynwald approval is required by section 48(6) of the Income Tax Act 1970

MADE 15 FEBRUARY 2019

A L CANNAN
Minister for the Treasury

EXPLANATORY NOTE***(This note is not part of the Order)***

This Order is made under section 48 of the Income Tax Act 1970. It clarifies that any payment of benefit under an order made, or having effect as if made, under the Social Security Act 2000, will be charged to income tax, subject to an order being made under section 48 of the Income Tax Act 1970 exempting it from treatment as income for any purpose of the Income Tax Acts.