

**INCOME TAX (NO.2) BILL 2023**

---

**Explanatory Memorandum**

1. This Bill is promoted by Dr Alex Allinson, M.H.K. on behalf of the Treasury.
2. *Clause 1* contains the short title of the Bill.
3. *Clause 2* confirms the Income Tax (Personal Allowance) (Temporary Taxation) Order 2023 (SD 2023/0003) (the “Order”), which was approved by Tynwald on 21 February 2023 and came into operation on 6 April 2023. The Order is a temporary taxation order made under section 115A of the *Income Tax Act 1970*. Under section 115A(9)(b) of the *Income Tax Act 1970*, the Order needs to be confirmed by an Act of Tynwald to ensure that the Order continues in operation as a permanent Order.
4. The confirmation of the Order by the resulting Act is expected to increase revenue. The resulting Act is not expected to have any human resource implications.
5. In the opinion of the member moving the Bill its provisions are compatible with the Convention rights within the meaning of the Human Rights Act 2001.





*Ellan Vannin*

## INCOME TAX (NO.2) BILL 2023

- 1 **A BILL** to confirm the Income Tax (Personal Allowance) (Temporary Taxation)  
2 Order 2023.

---

**BE IT ENACTED** by the King's Most Excellent Majesty, by and with the advice and consent of the Council and Keys in Tynwald assembled, and by the authority of the same, as follows:—

3 **1 Short title**

- 4 The short title of this Act is the Income Tax (No.2) Act 2023.

5 **2 Confirmation of Order**

- 6 The Income Tax (Personal Allowance) (Temporary Taxation) Order 2023<sup>1</sup> is  
7 confirmed<sup>2</sup>.

---

<sup>1</sup> SD 2023/0003

<sup>2</sup> As required by section 115A(3), (4), (5) and (9)(b) of the *Income Tax Act 1970* for the purpose of ensuring that the Order does not cease to have effect.

IN THE KEYS

---

**INCOME TAX (NO.2) BILL 2023**

---

A **BILL** to confirm the Income  
Tax (Personal Allowance)  
(Temporary Taxation) Order  
2023.

Approved by the Council of Ministers  
for introduction in the House of Keys.

---

DR ALLINSON

---

JUNE 2023