



**Isle of Man**

*Ellan Vannin*

**AT 2 of 1979**

**INCOME TAX (AMENDMENT) ACT 1979**





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## INCOME TAX (AMENDMENT) ACT 1979

### Index

Section	Page
1 [Repealed] .....	5
2 [Repeals section 21 of the <i>Income Tax Act 1970</i> .] .....	5
3 [Amends section 21A of the <i>Income Tax Act 1970</i> .] .....	5
4 [Repealed] .....	5
5 Further amendment of the 1970 Act .....	5
6 [Repealed] .....	5
7 Short title, construction and commencement .....	5
 <b>SCHEDULE 1</b>	 <b>7</b>
 <b>SCHEDULE 2</b>	 <b>7</b>
 <b>ENDNOTES</b>	 <b>9</b>
<hr/>	
TABLE OF LEGISLATION HISTORY	9
TABLE OF RENUMBERED PROVISIONS	9
TABLE OF ENDNOTE REFERENCES	9



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## INCOME TAX (AMENDMENT) ACT 1979

*Received Royal Assent:* 6 February 1979  
*Passed:* 20 March 1979  
*Commenced:* See section 7(2)

**AN ACT** to amend the *Income Tax Act 1970* and for connected purposes.

**1** [Repealed]<sup>1</sup>

**2** [Repeals section 21 of the *Income Tax Act 1970*.]

**3** [Amends section 21A of the *Income Tax Act 1970*.]

**4** [Repealed]<sup>2</sup>

**5** **Further amendment of the 1970 Act**

The said Act of 1970 shall be further amended in accordance with Schedule 1.

**6** [Repealed]<sup>3</sup>

**7** **Short title, construction and commencement**

- (1) This Act may be cited as the Income Tax (Amendment) Act 1979 and shall be construed as one with the Income Tax Acts 1970 to 1978, and those Acts and this Act may be cited together as the Income Tax Acts 1970 to 1979.
- (2) Sections 1 and 4 shall have effect in respect of the income tax year commencing on the 6th April 1978 and of each succeeding income tax year.
- (3) Sections 2 and 3 shall have effect in respect of the income tax year commencing on the 6th April 1979 and of each succeeding income tax year.



**Schedule 1**

Section 5<sup>4</sup>

Sch 1 amended by Treasury Act 1985 Sch 3, by Income Tax (Amendment) Act 1986 Sch 3, by Income Tax Act 1989 Sch 6 and by GC 155/91, and amends the Income Tax Act 1970 (q.v.)

**Schedule 2<sup>5</sup>**





**ENDNOTES****Table of Legislation History**

<b>Legislation</b>	<b>Year and No</b>	<b>Commencement</b>

**Table of Renumbered Provisions**

<b>Original</b>	<b>Current</b>

**Table of Endnote References**


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<sup>1</sup> S 1 repealed by Income Tax (Corporate Taxpayers) Act 2006 s 2.

<sup>2</sup> S 4 repealed by Income Tax Act 1989 Sch 6.

<sup>3</sup> S 6 repealed by Statute Law Revision Act 1983 Sch 2.

<sup>4</sup>

<sup>5</sup> Sch 2 repealed by Statute Law Revision Act 1983 Sch 2.