



Isle of Man

Ellan Vannin

AT 12 of 1995

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Received Royal Assent: 18 October 1995
Passed: 19 October 1995
Commenced: 6 April 1996

AN ACT to amend the Income Tax Acts; and for connected purposes.

EDITORIAL NOTE: The text of this Act does not reflect the changes in terminology made in relation to the institutions of the European Union by the European Union (Changes in Terminology) Order 2012 (SD 606/12), commenced 1 November 2012. These changes will be incorporated when other amendments are made to the Act.

[Whole Act except s 15 repealed by Income Tax Act 2013 s 3.]

15 Temporary taxation orders

- (1) Subject to the following provisions of this section, the Treasury may by order (a “TTO”) make such provision as may be made in an Act of Tynwald for —
- (a) the assessment, charge, collection, administration and recovery of income tax;
 - (aa) the implementation in the Island of, or compliance with, —
 - (i) any agreement or arrangement made in respect of taxation between the Government and the government of any other country or territory;
 - (ii) any international obligation in respect of taxation that extends to or affects the Island;
 - (iii) any regulation, directive, code or standard in respect of taxation that is made issued or established by the European Community, any international organisation or any multilateral body, where such regulation, directive, code or standard does not fall within sub-paragraph (i) or (ii);¹
 - (ab) without prejudicing the generality of paragraph (aa), the exchange of information and documents with any other country

- or territory for the purpose of implementing or complying with any agreement, arrangement, obligation, regulation, directive, code or standard referred to in that paragraph;²
- (ac) authorising the making of regulations and other instruments for the purpose of implementing or complying with any agreement, arrangement, obligation, regulation, directive, code or standard referred to in paragraph (aa);³
 - (ad) authorising the making of regulations for the purpose of giving effect to a document which provides for the modification of such an agreement, arrangement, obligation, regulation, directive, code or standard;⁴
 - (b) the whole or partial exemption from income tax;
 - (ba) the provision, calculation, credit (as an allowance against income tax or otherwise), payment and administration of taxation credits (including, but not limited to, personal allowance credit within the meaning of section 1 of the *Income Tax Act 2003*);⁵
 - (c) the variation or abolition of any existing tax or taxation credit; and⁶
 - (d) such consequential amendment of any enactment as may be necessary.⁷
- (2) A TTO shall not come into operation unless it is approved by Tynwald.⁸
 - (3) Subject to subsections (4) and (5), a TTO shall, for the period expiring at the end of 24 months after the date on which the order is approved by Tynwald, have statutory effect as if contained in an Act of Tynwald.⁹
 - (4) A TTO shall cease to have effect unless within the next 12 months after the day on which the order is approved by Tynwald —
 - (a) a Bill confirming the order is read a second time by the House of Keys, or
 - (b) a Bill is amended by the House of Keys so as to include provision confirming the order.¹⁰
 - (5) A TTO shall also cease to have effect if —
 - (a) the provisions of the Bill confirming it are rejected during the passage of the Bill through the House of Keys, or
 - (b) an Act comes into operation which confirms or revokes the order; or
 - (c) the period specified in subsection (3) expires.¹¹
 - (6) When during any year of assessment a TTO has been made, the Treasury may not in that year again make the same order or an order having the same effect.¹²

- (7) Subsection (8) applies, subject to subsections (3) to (6), if a TTO (or a provision of the TTO or an amendment under it) applies to or from the commencement of, or during a stated tax year.¹³
- (8) Unless the TTO otherwise provides, the TTO, provision or amendment applies for all subsequent income tax years as well.¹⁴
- (9) On the coming into operation of a confirmatory Act or confirmatory provision for a TTO —
 - (a) subsections (3) and (6) cease to apply to the TTO;
 - (b) the TTO continues in operation, but as a permanent order;
 - (c) the Treasury may exercise powers under subsection (1) to amend, revoke or replace —
 - (i) the permanent order;
 - (ii) an amendment to an enactment made by the permanent order; or
 - (iii) an amendment to the permanent order made by the confirmatory Act or confirmatory provision.¹⁵
- (10) A confirmatory Act or confirmatory provision is automatically repealed on the day after —
 - (a) for a confirmatory Act, its promulgation; or
 - (b) for a confirmatory provision contained in an Act (the “Act in question”) that is not a confirmatory Act, the promulgation of the Act in question.¹⁶
- (11) The automatic repeal does not —
 - (a) revive any Act or TTO the confirmatory Act or confirmatory provision amended as the amended Act operated before the amendment commenced;
 - (b) revive anything not in operation or existing when the amendment took effect; or
 - (c) affect the continuing operation of the amendment.¹⁷
- (12) Despite the automatic repeal, the effect of a saving provision, transitional provision or validating provision under the confirmatory Act or confirmatory provision continues as if it were still in operation.¹⁸
- (13) To avoid any doubt, this section does not limit sections 15 (effect of repeal, etc) and 30 (enactment always speaking) of the *Interpretation Act 1976* for the automatic repeal.¹⁹
- (14) In this section —

“confirmatory Act”, for a TTO, means an Act only of all or any provisions of the following types —

 - (a) its long title;

- (b) provisions about its citation or commencement;
- (c) a confirmatory provision for the TTO;
- (d) provisions amending the TTO or amending or repealing an enactment;
- (e) another provision (for example, a part heading) that only identifies (or groups) provisions; or
- (f) a savings provision, transitional provision or validating provision;

“confirmatory provision”, for a TTO, means a provision of an Act the only effect of which provision is to confirm the TTO (with or without amending it);

“savings provision” means a provision —

- (a) made or expressed to be made for a saving purpose; or
- (b) that makes provision consequential on a provision mentioned in paragraph (a);

“transitional provision” means a provision —

- (a) made, or expressed to be made, for a transitional purpose; or
- (b) that makes provision consequential on a provision mentioned in paragraph (a); and

“validating provision” means a provision —

- (a) made or expressed to be made to validate something that is or may be invalid; or
- (b) that makes provision consequential on a provision mentioned in paragraph (a).²⁰

17 Short title, construction and commencement

- (15) This Act may be cited as the Income Tax Act 1995 and the Income Tax Acts 1970 to 1994 and this Act may together be cited as the Income Tax Acts 1970 to 1995.
- (16) This Act shall be construed as one with the *Income Tax Act 1970*.
- (17) Except as specifically provided in this Act, this Act shall have effect in relation to such tax year and years subsequent to that year as the Treasury may by order appoint and different years may be so appointed for different provisions and for different purposes.²¹

ENDNOTES

Table of Legislation History

Legislation	Year and No	Commencement

Table of Renumbered Provisions

Original	Current

Table of Endnote References

-
- ¹ Para (aa) inserted by Income Tax (Amendment) Act 2004 s 13.
- ² Para (ab) inserted by Income Tax (Amendment) Act 2004 s 13.
- ³ Para (ac) inserted by Income Tax (Amendment) Act 2006 s 15.
- ⁴ Para (ad) inserted by Income Tax (Amendment) Act 2006 s 15.
- ⁵ Para (ba) inserted by Income Tax Act 2009 s 12.
- ⁶ Para (c) amended by Income Tax Act 2009 s 12.
- ⁷ Subs (1) amended by Income Tax Act 2013 s 4.
- ⁸ Subs (2) amended by Income Tax Act 2013 s 4.
- ⁹ Subs (3) amended by Income Tax Act 2013 s 4.
- ¹⁰ Subs (4) amended by Income Tax Act 2013 s 4.
- ¹¹ Subs (5) amended by Income Tax Act 2013 s 4.
- ¹² Subs (6) amended by Income Tax Act 2013 s 4.
- ¹³ Subs (7) inserted by Income Tax Act 2013 s 4.
- ¹⁴ Subs (8) inserted by Income Tax Act 2013 s 4.
- ¹⁵ Subs (9) inserted by Income Tax Act 2013 s 4.
- ¹⁶ Subs (10) inserted by Income Tax Act 2013 s 4.
- ¹⁷ Subs (11) inserted by Income Tax Act 2013 s 4.
- ¹⁸ Subs (12) inserted by Income Tax Act 2013 s 4.
- ¹⁹ Subs (13) inserted by Income Tax Act 2013 s 4.
- ²⁰ Subs (14) inserted by Income Tax Act 2013 s 4.
- ²¹ ADO effective for the tax year commencing 6/4/1996 and subsequent years (GC55/96).