



Isle of Man

Ellan Vannin

AT 12 of 2010

INCOME TAX ACT 2010



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**Isle of Man***Ellan Vannin*

INCOME TAX ACT 2010

<i>Received Royal Assent:</i>	<i>14 December 2010</i>
<i>Announced to Tynwald:</i>	<i>14 December 2010</i>
<i>Commenced:</i>	<i>14 December 2010</i>

AN ACT to confirm the Income Tax (Australia) (Double Taxation) (Temporary Taxation) Order 2009 and the Income Tax (Individuals) (Temporary Taxation) Order 2009; and for connected purposes.

1 Short title

The short title of this Act is the Income Tax Act 2010.

2 Confirmation of temporary taxation orders

- (1) The following Orders ('the Orders') are confirmed —
 - (a) the Income Tax (Australia) (Double Taxation) (Temporary Taxation) Order 2009 (SD150/09); and
 - (b) the Income Tax (Individuals) (Temporary Taxation) Order 2009 (SD708/09).
- (2) The Orders shall continue in operation as permanent orders.
- (3) The Treasury may exercise the powers contained in subsection (1) of section 15 of the *Income Tax Act 1995* (temporary taxation orders) to amend, revoke or replace the Orders.
- (4) Subsections (3) to (6) of that section (expiry of temporary taxation orders) do not apply to the Orders or to any exercise of the powers referred to in subsection (3) in respect of the Orders.

ENDNOTES**Table of Legislation History**

Legislation	Year and No	Commencement

Table of Renumbered Provisions

Original	Current

Table of Endnote References