



Isle of Man

Ellan Vannin

AT 2 of 2013

INCOME TAX ACT 2013



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**Isle of Man***Ellan Vannin*

INCOME TAX ACT 2013

Signed in Tynwald: 19 February 2013
Received Royal Assent: 19 February 2013
Announced to Tynwald: 20 February 2013

AN ACT to confirm temporary taxation orders; to repeal certain spent Acts and provisions of Acts about income tax; to amend the Income Tax Act 1970 and the Income Tax Act 1989; and for connected purposes.

BE IT ENACTED by the Queen'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:—

PART 1 — INTRODUCTION

1 Short title

The short title of this Act is the Income Tax Act 2013.

PART 2 — CONFIRMATION OF TEMPORARY TAXATION ORDERS

2 Confirmations

[Confirmed the following Orders —

- (a) the Income Tax (Repeal of the Attribution Regime for Individuals) Order 2011;
 - (b) the Income Tax (Deductions) (Temporary Taxation) Order 2012;
 - (c) the Income Tax (Exempt Income) (Temporary Taxation) Order 2012;
 - (d) the Income Tax (Personal Allowance Credit) (Temporary Taxation) Order 2012;
 - (e) the Income Tax (Employers) (Temporary Taxation) Order 2012;
- and

- (f) the Income Tax (Individuals) (Temporary Taxation) Order 2012¹]

PART 3 — REPEAL OF SPENT ACTS AND PROVISIONS

3 Repeals

- (1) [Repealed the following Acts —
- (a) the Income Tax Act 1973;
 - (b) the Income Tax Act 1974;
 - (c) the Income Tax Act 1976;
 - (d) the Income Tax Act 1978;
 - (e) the Income Tax (Amendment) Act 1979;
 - (f) the Income Tax Act 1981;
 - (g) the Income Tax Etc. (Amendment) Act 1985;
 - (h) the International Business Act 1994;
 - (i) the International Business (Amendment) Act 1994;
 - (j) the Income Tax Act 2000;
 - (k) the Income Tax Act 2001;
 - (l) the Income Tax (Amendment) Act 2004;
 - (m) the Income Tax (Amendment) Act 2006;
 - (n) the Income Tax (Amendment) Act 2008;
 - (o) the Income Tax (Pensions) Act 2008;
 - (p) the Income Tax Act 2009; and
 - (q) the Income Tax Act 2010².]

(2) [Repealed the following provisions —

 - (a) section 5 and Schedule 3 to the Income Tax Act 1980;
 - (b) sections 1 to 3, 4(1) and 5 to 17 and 21 and Schedules 1 and 2 to the Income Tax (Amendment) Act 1986;
 - (c) sections 57 to 80 and Schedules 1 and 3 to the Income Tax Act 1989;
 - (d) sections 1 to 10, 13 and 14 of the Income Tax Act 1991;
 - (e) all provisions of the Income Tax Act 1995, except section 15 (temporary taxation orders);
 - (f) Part 2 and sections 24 to 28 of the Income Tax Act 2003; and
 - (g) sections 1 to 9 and 11 to 19 and the Schedule to the Income Tax (Corporate Taxpayers) Act 2006³.]

¹ SD 0847/11, SD 48/12, SD 50/12, SD 51/12, SD 52/12 and SD 0098/12 respectively

² c2, c9, c13, c12, c2, c31, c22, c3, c4, c6, c15, c5, c4, c4, c6, c2 and c12 respectively

PART 4 — AMENDMENT AND RELOCATION OF TEMPORARY TAXATION ORDER PROVISIONS

4 Section 15 of Income Tax Act 1995 amended

- (1) This section amends section 15 of the Income Tax Act 1995.
- (2) [Amended subsection (1)]
- (3) [Amended subsections (2), (4) and (5)]
- (4) [Amended subsection (3)]
- (5) [Amended subsection (6)]
- (6) [Inserted subsections (7) to (14)]

5 Relocation to Income Tax Act 1970

[Relocated section 15 of the *Income Tax Act 1995*, as amended under this Part, to the *Income Tax Act 1970*⁴ (under the cross-heading after section 115 inserted under section 14 of this Act), and renumbered as section 115A]

PART 5 — AMENDMENTS TO INCOME TAX ACT 1970

6 Act amended

This Part amends the Income Tax Act 1970.

7 Sections 11A and 48B amended

[Amended sections 11A(2)(g) and 48B(4)(c)]

8 Section 32A repealed

[Repealed section 32A]

9 Section 65A amended

[Amended section 65A(2A)]

10 Section 105D amended

[Amended section 105D(4)]

³ c16, c25, c10, c17, c12, c11 and c8 respectively

⁴ XXI p.260

11 New sections 105P and 105Q

[Inserted sections 105P and 105Q]

12 Section 106A amended

- (1) This section amends section 106A (disclosure of information between the Assessor and the Collector of Customs and Excise).
- (2) [Amended subsection (1)]
- (3) [Substituted subsection (2) and inserted subsection (2A)]
- (4) [Inserted subsections (5) to (7)]

13 Section 106B amended

- (1) This section amends 106B (disclosure of information by Department of Social Care etc.).
- (2) [Amended subsection (1)]
- (3) [Substituted subsection (2) and inserted subsection (2A)]
- (4) [Inserted subsections (5) to (7)]

14 New cross-heading after s 115

[Inserted cross-heading after section 115]

15 New Schedule 3

[Inserted new Schedule 3]

PART 6 – OTHER PROVISIONS

16 Amendment to Income Tax Act 1989

[Amended section 12(1)(c) of the *Income Tax Act 1989*]

17 Expiry of this Act

This Act expires on the day after its promulgation.¹

ENDNOTES**Table of Endnote References**

¹ Act promulgated 05/07/2013.