



Isle of Man

Ellan Vannin

AT 4 of 2023

INCOME TAX ACT 2023



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Signed in Tynwald: 12 December 2023
Received Royal Assent: 12 December 2023
Announced to Tynwald: 12 December 2023

AN ACT to confirm the Income Tax (Substance Requirements and Related Provisions) 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: —

1 Short title

The short title of this Act is the Income Tax Act 2023.

2 Confirmation of Order

The Income Tax (Substance Requirements and Related Provisions) Order 2023¹ is hereby confirmed².

¹ SD No. 2023/0011

² 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.

ENDNOTES

Table of Endnote References