

## MAINTENANCE PAYMENTS ISLE OF MAN TAX

Up until 5 April 2012, tax relief was available for maintenance payments paid to Manx resident individuals made under an Isle of Man court order. Maintenance received was taxable on the recipient.

From 6 April 2012, maintenance payments received are no longer classed as taxable income and therefore if you are in receipt of this income you will not be taxed on the amount received.

Conversely there will no longer be tax relief for maintenance paid.

Consideration should be given to reviewing court orders in view of the change in the tax treatment.

**If you would like to know more then please contact**

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