

GUERNSEY STATUTORY INSTRUMENT

2005 No. 1

**The Income Tax (Guernsey)  
(Employees Tax Instalment Scheme)  
(Amendment) Regulations, 2005**

<i>Made</i>	<i>7<sup>th</sup> January, 2005</i>
<i>Approved by the States</i>	<i>23<sup>rd</sup> February, 2005</i>
<i>Coming into operation</i>	<i>23<sup>rd</sup> February, 2005</i>

**THE TREASURY AND RESOURCES DEPARTMENT**, in exercise of the powers conferred upon it by section 81A(4) of the Income Tax (Guernsey) Law, 1975<sup>a</sup>, as amended, and all other powers enabling it in that behalf, hereby makes the following regulations:-

**Amendment of 2001 regulations.**

1. The Income Tax (Guernsey) (Employees Tax Instalment Scheme) Regulations, 2001<sup>b</sup> are amended as follows.

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<sup>a</sup> Ordres en Conseil Vol. XXV, p. 124; Vol. XXVI, pp. 146, 200 and 292; Vol. XXVII, pp. 84, 118, 200, 333 and 565; Vol. XXVIII, pp. 184, 278, 353 and 409; Vol. XXIX, p. 214; Vol. XXXI, pp. 406 and 473; Vol. XXXII, p. 307; No. IV of 1991; No. VI of 1992; No's. IV and VIII of 1993; No. XXV of 1994; No's. III and VII of 1995; No. V of 1996; No's. IV and XXII of 1997; No's. II and VI of 1999; No. IV of 2000; No's. VI and XVII of 2001; No. VII of 2002; No's. IV, XVIII and XXVI of 2003; and No's. XII and XVI of 2004.

<sup>b</sup> G.S.I. No. 40 of 2001.

2. After regulation 10(2) add the following paragraphs -

"(3) The Administrator may, if he considers that to do so would be in the interests of efficient tax collection, require tax deducted to be paid to him at more frequent intervals than those prescribed in paragraph (1).

(4) A payment made by an employer pursuant to a requirement under paragraph (3) shall, if the Administrator so requires, be accompanied by a list of the employees from whose emoluments the tax has been deducted and the tax deduction form for the period in question relating to each of his employees, whether or not any tax has been deducted or was deductible from the emoluments of that employee."

3. After regulation 12(3)(b) add the following subparagraph -

"and (c) whether on an application for an ETI exemption certificate or on an application for the renewal of an ETI exemption certificate previously granted, appears in person and has his photograph taken by or on behalf of the Administrator, an impression of which photograph shall be printed on the ETI exemption certificate."

4. After regulation 12(5) add the following paragraph -

"(6) In relation to an E.T.I. exemption certificate, the Administrator may, if he considers that to do so would be in the interests of efficient tax collection, and without prejudice to any other provision of these regulations -

- (a) attach conditions to the issue or continued validity of the certificate, including conditions requiring tax deducted to be paid to him at more frequent intervals than those prescribed in regulation 10(1),
- (b) reduce or extend a certificate's period of validity, and
- (c) cancel a certificate and, if he thinks fit, publish a notice to that effect in *La Gazette Officielle*."

**Citation and commencement.**

5. These Regulations may be cited as the Income Tax (Guernsey) (Employees Tax Instalment Scheme) (Amendment) Regulations, 2005 and shall come into force on the 23<sup>rd</sup> February, 2005.

Dated this 7<sup>th</sup> January, 2005

DEPUTY L.S. TROTT  
Minister of the Treasury and Resources Department  
For and on behalf of the Department

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EXPLANATORY NOTE

*(This note is not part of the regulations)*

These regulations amend the Income Tax (Guernsey) (Employees Tax Instalment Scheme) Regulations, 2001 by empowering the Administrator to require tax

deducted by employers to be paid to him at more frequent intervals than the quarterly intervals prescribed in regulation 10(1); by requiring an applicant for an ETI exemption certificate to have his photograph taken and printed on the certificate; and by enabling the Administrator to attach conditions to ETI exemption certificates, to reduce or extend a certificate's period of validity, and to cancel a certificate.