
GUERNSEY STATUTORY INSTRUMENT

1990 - No 21

The Income Tax (Guernsey) (Employees Tax Instalment)
(Amendment) Regulations, 1990

Made

11th September, 1990

Approved by resolution of the States

1990

Coming into operation

Regulation 1(e): 1st
November 1990

The remaining provisions:
1st January 1991

THE STATES INCOME TAX AUTHORITY, in exercise of the powers conferred on it by section 81A(4) of the Income Tax (Guernsey) Law, 1975 as amended (a) hereby makes the following Regulations:-

Amendments to 1. In the Income Tax (Guernsey) (Employees Tax Instalment E.T.I. Regulations) Regulations, 1979 (b):

(a) in regulation 2(1):-

(i) immediately after the definition of "employer" there is inserted:

"E.T.I. exemption certificate holders payment list" has the meaning assigned by regulation 11A(1)(a) - of these Regulations;"

(ii) immediately after the definition of "jobbing employee" there is inserted:

"payment to gangers schedule" has the meaning assigned by regulation 11A(1)(b) of these Regulations;"

(a) 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; No. XIII of 1986; Nos. XIV and XXIII of 1989; No. of 1990.

(b) S.I. 1979 No. 29.

- (b) regulation 8 is renumbered as regulation 8(1) and immediately thereafter there is inserted:

"(2) A tax deduction certificate incorporating any payment in respect of manual labour performed by somebody other than the payee shall be boldly marked in red ink with the words "includes payments relating to others".";

- (c) immediately after the words in paragraph (1) of regulation 10 there is inserted ", except that this paragraph does not apply to payments which are required by regulation 11A(1) to be recorded on an E.T.I. exemption certificate holders payment list or on a payment to gangers schedule";

- (d) immediately after regulation 11 there is inserted:

"Payments in 11A (1) An employer who makes a respect of payment to an individual in respect of manual labour wholly or partly performed by performed by somebody other than that others. individual ("the payee") shall -

- (a) if the payee has produced to him a currently valid E.T.I. exemption certificate, record the details specified in paragraph (2) of this regulation, in duplicate, on the appropriate list (an "E.T.I. exemption certificate holders payment list") in such form as the Administrator may require; or

- (b) in any other case, record the details specified in paragraph (3) of this regulation in duplicate on the appropriate schedule (a "payment to gangers schedule") in such form as the Administrator may require.

(2) The details to be recorded on an E.T.I. exemption certificate holders payment list pursuant to subparagraph (1)(a) of this regulation in respect of each payment are -

- (a) the name shown on the E.T.I. exemption certificate; and
(b) the number shown on the E.T.I. exemption certificate; and

- (c) the expiry date shown on the E.T.I. exemption certificate; and
- (d) the amount of the payment; and
- (e) the date of the payment; and
- (f) a declaration that the employer has seen an E.T.I. exemption certificate in the name of the payee which he is satisfied was currently valid at the time when the payment was made.

(3) The details to be recorded on a payment to gangers schedule pursuant to sub-paragraph (1)(b) of this regulation in respect of each payment are -

- (a) the payee's name; and
- (b) the payee's residential address; and
- (c) the date of the payment; and
- (d) the amount of the payment before deduction of tax; and
- (e) the amount of tax deducted.

(4) Every employer shall, at the end of each of the four quarters referred to in regulation 10(2) and within the time specified in regulation 11(1) -

- (a) subject to paragraph (5) of this regulation, furnish to the Administrator the top copy of an E.T.I. exemption certificate holders payment list and the top copy of a payment to gangers schedule, whether or not he has made any such payments as are mentioned in paragraph (1) of this regulation during the relevant quarter (retaining the other copy of each for his own records); and
- (b) pay to the Administrator the amount of tax deducted from any payments recorded on any such payment to gangers schedule.

(5) The Administrator may, by notice in writing, exempt an employer from the requirements of sub-paragraph (4)(a) of this regulation if the employer has certified to the Administrator, in writing, that:

- (a) he does not make such payments as are mentioned in paragraph (1) of this regulation; and
- (b) he will notify the Administrator immediately he commences to make such payments.";

(e) immediately before regulation 12 there is inserted:

E.T.I.
exemption
certificates

11B(1) An application for an E.T.I. exemption certificate, or for the renewal of an E.T.I. exemption certificate previously granted, shall be made to the Administrator in writing, shall be signed by the applicant, and shall state -

- (a) the full name of the applicant, and any other names, including trade names, by which he is commonly known; and
- (b) the residential address of the applicant; and
- (c) the length of the applicant's latest continuous period of residence in Guernsey, if less than five years; and
- (d) the Employees Tax Instalment Scheme reference number allocated to the applicant by the Administrator, or if no such reference number has been allocated to him by the Administrator, the date on which he commenced to receive payments in respect of the services of others; and
- (e) that the applicant understands his obligations under sections 81A and 193A of the Law, and under these Regulations.

Provided that in the case of an application for the renewal of an E.T.I. exemption certificate previously granted the Administrator may invite and accept an application which contains only the statements mentioned in sub-paragraphs (1)(a) and (1)(e) of this regulation.

(2) On receipt of an application made in accordance with paragraph (1) of this regulation the Administrator -

(a) may require the applicant to provide additional information;

(b) shall, in considering the application and any such additional information, have particular but not exclusive regard to the applicant's compliance record (if any) with the Law and with these Regulations;

(c) may

(i) subject to paragraph (3) of this regulation, issue to the applicant an E.T.I. exemption certificate showing an expiry date and either unconditionally or subject to such conditions as he considers expedient; or

(ii) refuse to issue an E.T.I. exemption certificate.

(3) The Administrator shall not issue an E.T.I. exemption certificate unless the applicant:

(a) appears in person and signs an acknowledgement, in such form as the Administrator may from time to time require, of -

(i) receipt of the certificate; and

(ii) its expiry date; and

(iii) any conditions attached to its issue; and

(b) in the case of an application for the renewal of an E.T.I. exemption certificate previously granted, surrenders the certificate being renewed to the Administrator, or explains to the Administrator's satisfaction why it cannot be surrendered.

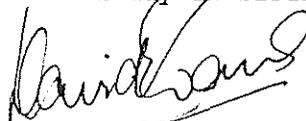
(4) The expiry date to be shown on an E.T.I. exemption certificate is the third anniversary of its date of issue or renewal as the case may be, or such earlier or later date as the Administrator may determine in any particular case.

(5) The holder of an E.T.I. exemption certificate shall surrender it to the Administrator on being requested to do so."

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| Citation | 2. These Regulations may be cited as The Income Tax (Guernsey) (Employees Tax Instalment) (Amendment) Regulations, 1990. |
| Collective title | 3. These Regulations and the Income Tax (Guernsey) (Employees Tax Instalment) Regulations, 1979 may be cited together as The Income Tax (Guernsey) (Employees Tax Instalment) Regulations, 1979 and 1990. |
| Commencement | 4. (1) Paragraph (e) of regulation 1 of these Regulations shall come into operation on 1st November, 1990; but an E.T.I. exemption certificate issued before 1st January 1991 shall be deemed to have been issued on 1st January 1991.

(2) The remainder of these Regulations shall come into operation on 1st January 1991. |

Dated this ELEVENTH day of SEPTEMBER 1990



DAVID EVANS

Vice-President of the States Income Tax Authority
for and on behalf of the said Authority