

GUERNSEY STATUTORY INSTRUMENT

2006 No. 24

GREFFE  
ROYAL COURT

14 JUN 2006

GUERNSEY

**The Income Tax (Guernsey)  
(Employees Tax Instalment Scheme)  
(Amendment) Regulations, 2006**

*Made*

*13<sup>th</sup> June, 2006*

*Approved by the States*

*, 2006*

*Coming into operation*

*1<sup>st</sup> January, 2007*

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.

2. In regulation 10(1) for "Every" substitute "Subject to the provisions of

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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; No's. XII and XVI of 2004; and No's. V and VI of 2005.

<sup>b</sup> G.S.I. No. 40 of 2001; and No. 1 of 2005.

paragraph (1A), every".

3. After regulation 10(1) insert the following paragraph -

"(1A) Every employer who in any month is a large employer shall -

- (a) not later than the 15<sup>th</sup> day after the final day of that month, pay to the Administrator the amount of tax deducted by him from the emoluments of his employees during that month, and
- (b) not later than the 15<sup>th</sup> day of the months of April, July, October and January in each year, send to the Administrator a list of employees from whose emoluments such tax has been deducted during the March quarter, June quarter, September quarter and December quarter respectively and the tax deduction form for the relevant quarter relating to each of his employees, whether or not any tax has been deducted, or was deductible, from the emoluments of such employee."

4. In regulation 10(2) after "paragraph (1)" insert "or (1A)(b)".

5. In regulation 10(3) after "paragraph (1)" insert "or (1A)(a)".

6. In regulation 11(4) after "regulation 10(1)" insert "or 10(1A)(b)".

7. In regulation 15 after the definition of "ETI exemption certificate holder's payment list" insert the following definition -

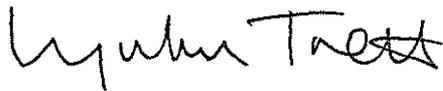
""large employer" is -

- (a) one employing 80 persons or more at any time in any month, and
- (b) any other employer who gives notice to the Administrator that he wishes to be treated as a large employer for the purposes of these regulations,".

**Citation and commencement.**

8. These Regulations may be cited as the Income Tax (Guernsey) (Employees Tax Instalment Scheme) (Amendment) Regulations, 2006 and shall come into force on the 1<sup>st</sup> January, 2007.

Dated this 13<sup>th</sup> June, 2006



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 requiring "large employers" (that is, employers with 80 employees or more) to pay the amounts of tax deducted by them from their employees' emoluments under the ETI scheme at monthly, rather than quarterly, intervals.