

GUERNSEY STATUTORY INSTRUMENT

2011 No. 55.

**The Income Tax (Standard Charge)  
(Amendment) Regulations, 2011**

<i>Made</i>	<i>20<sup>th</sup> December, 2011</i>
<i>Coming into operation</i>	<i>1<sup>st</sup> January, 2012</i>
<i>Laid before the States</i>	<i>29<sup>th</sup> February, 2012</i>

**THE TREASURY AND RESOURCES DEPARTMENT**, in exercise of the powers conferred upon it by section 5B(2) of the Income Tax (Guernsey) Law, 1975, as amended<sup>a</sup> (“**the Law**”), and all other powers enabling it in that behalf, hereby makes the following regulations:-

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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's. VII and XXI of 2002; No's. IV, XVIII and XXVI of 2003; No's. XII and XVI of 2004; No's. V, VI and XVII of 2005; No's. II and VII of 2006; No. XXI of 2007; No. XXVI of 2008; section 6 of the Income Tax (Guernsey) (Amendment) Law, 2008; No. XXIV of 2009; No's. XII and XIII of 2010; No's. V, VI, VII and IX of 2011; and by the Income Tax (Pension Amendments) (Guernsey) Law, 2011. Also amended by Ordinance No. XXXIII of 2003; Ordinance No. VII of 2009, Section 5B was inserted by the Income Tax (Guernsey) (Amendment) Law, 2009 (No. IX of 2011).

**Increase of standard charge.**

1. The standard charge which a relevant individual may elect to pay under section 5B of the Law in respect of his income in any year of charge commencing after 2011 shall be £27,500, and not £25,000.

**Interpretation.**

2. (1) In these Regulations “**the Law**” means the Income Tax (Guernsey) Law, 1975, as amended.

(2) The Interpretation (Guernsey) Law, 1948 applies to the interpretation of these Regulations as it applies to the interpretation of an enactment.

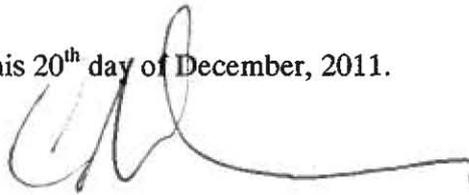
**Citation.**

3. These Regulations may be cited as the Income Tax (Standard Charge) (Amendment) Regulations, 2011.

**Commencement.**

4. These Regulations shall come into force on the 1<sup>st</sup> January, 2012.

Dated this 20<sup>th</sup> day of December, 2011.



DEPUTY C.N.K. PARKINSON  
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 increase the standard charge payable under section 5B of the Income Tax (Guernsey) Law, 1975 by individuals resident in Guernsey but not solely or principally resident therein from £25,000 to £27,500 in respect of their income in years of charge following 2011.