

Island of



Alderney

Ordinance of the States

IV
1996

Made 6th March 1996

Came into operation 6th April 1996

THE DWELLINGS PROFITS TAX (SUSPENSION) (ALDERNEY) ORDINANCE, 1996

THE STATES OF ALDERNEY, in exercise of the powers conferred upon them by section 31 of the Dwellings Profits Tax (Alderney) Law, 1989(a), hereby order :—

1. The operation of the Dwellings Profits Tax (Alderney), Law, 1989 ("the Law of 1989") is hereby suspended for the period of operation of this Ordinance. **Suspension of Law of 1989.**
2. The suspension of the operation of the Law of 1989 shall be without prejudice to— **Transitional provisions.**
 - (a) the collection of profits tax chargeable in respect of a chargeable profit accruing before the date of the commencement of this Ordinance;
 - (b) the prosecution and punishment of any person for an offence under the Law of 1989 committed before that date;

and section 19(2) of the Interpretation (Guernsey) Law, 1948(b) shall apply in relation to the suspension of the Law of 1989 as it applies in relation to the repeal of a Guernsey enactment.

Citation.

3. This Ordinance may be cited as the Dwellings Profits Tax (Suspension) (Alderney) Ordinance, 1996.

Period of operation.

4. This Ordinance shall come into operation on the 6th April, 1996 and shall remain in force for a period of one year beginning on that date.

D.V. JENKINS
Clerk of the States

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- (a) Ordres en Conseil No. IX of 1989.
 - (b) Ordres en Conseil Vol. XIII, p. 355.

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The Clerk of the States, States Office, Alderney.
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