

GREFFER
ROYAL COURT
- 7 MAY 2009
GUERNSEY *ll*

GUERNSEY STATUTORY INSTRUMENT

2009 No. 22

**The Income Tax (Guernsey)
(Employees Tax Instalment Scheme)
(Amendment) Regulations, 2009**

<i>Made</i>	28 th April, 2009
<i>Coming into operation</i>	1 st May, 2009
<i>Laid before the States</i>	29 th July, 2009

THE TREASURY AND RESOURCES DEPARTMENT, in exercise of the powers conferred on it by section 81A(4) and (4B) of the Income Tax (Guernsey) Law, 1975¹, as amended, and all other powers enabling it in that behalf, hereby makes the following regulations:-

Amendment of 2007 regulations.

1. The Income Tax (Guernsey) (Employees Tax Instalment Scheme) Regulations, 2007² are amended as follows.

2. In regulation 2(2)(c) -

- (a) for "prior years of charge" substitute "any year of charge",
- (b) for "£500" substitute "£1,000".

¹ Ordres en Conseil Vol. XXV, p. 124; section 81A was inserted by Vol. XXVII, p. 118; and subsection (4B) was inserted by the Income Tax (Miscellaneous Provisions) (Guernsey) (Amendment) Law, 2009. Also amended by the Machinery of Government (Transfer of Functions) (Guernsey) Ordinance, 2003 (No. XXXIII).

3. In regulation 8(3) for "£500" substitute "£1,000".
4. After regulation 12 insert the following regulation -

"Fees in respect of ETI exemption certificates.

12A. (1) An application to the Director of Income Tax under regulation 12 for an ETI exemption certificate, or for the renewal of an ETI exemption certificate previously granted, shall be accompanied by -

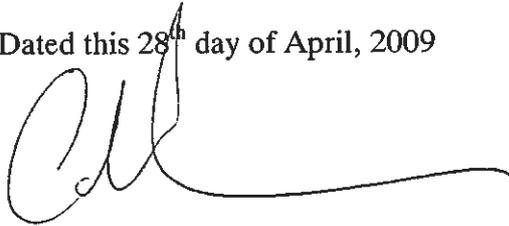
- (a) in the case of an application for an ETI exemption certificate, a fee of £50,
- (b) in the case of an application for the renewal of an ETI exemption certificate previously granted made after the expiration of that certificate, a fee of £50, and
- (c) in the case of an application for the renewal of an ETI exemption certificate previously granted made before the expiration of that certificate, a fee of £25.

(2) Without prejudice to his powers under regulation 12 to refuse an application referred to in paragraph (1), the Director of Income Tax may refuse any such application which is not accompanied by the appropriate fee."

Citation and commencement.

2. These Regulations may be cited as the Income Tax (Guernsey) (Employees Tax Instalment Scheme) (Amendment) Regulations, 2009 and shall come into force on the 1st May, 2009.

Dated this 28th day of April, 2009



DEPUTY C.N.K. PARKINSON

Minister of the Treasury and Resources Department

For and on behalf of the Department

EXPLANATORY NOTE

(This note is not part of the regulations)

These Regulations prescribe the fees payable by employers who make an application to the Director of Income Tax for the grant or renewal of an ETI exemption certificate; and make other minor modifications to the Income Tax (Guernsey) (Employees Tax Instalment Scheme) Regulations, 2007.