

GUERNSEY STATUTORY INSTRUMENT

2008 – No.54

GREFFE
ROYAL COURT
31 OCT 2008
GUERNSEY

**The Taxation of Real Property (Guernsey and Alderney)
(Amendment) Regulations, 2008**

Made	28th October 2008
Laid before the States	
Coming into operation	28th October 2008

THE TREASURY AND RESOURCES DEPARTMENT, in exercise of the powers conferred upon it by paragraph 2 of Part III of Schedule 1 to the Taxation of Real Property (Guernsey and Alderney) Ordinance, 2008^a hereby makes the following regulations:-

Amendment.

1. For the definition of "school" in paragraph 1 of Part III of Schedule 1 to the Taxation of Real Property (Guernsey and Alderney) Ordinance, 2007, substitute the following definition -

"school" has the same meaning as in the Education (Guernsey) Law, 1970^b and shall include any organisation or institution whose principal function is the provision of supervision and care, whether on a full time or part time basis, to children of less than compulsory school age, as defined by that Law,"

Interpretation.

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

Citation and extent.

3. (1) These Regulations may be cited as the Taxation of Real Property (Guernsey and Alderney) (Amendment) Regulations, 2008.

^a Ordinance of the States, No. XXXIII of 2007.

^b Ordres en Conseil Vol. XXII, p.318.

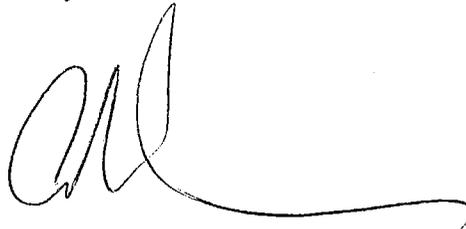
^c Ordres en Conseil Vol. XIII, p.355.

(2) These Regulations shall have force in the Islands of Guernsey, Alderney and Herm.

Commencement.

4. These Regulations shall come into force on the 28th day of October 2008.

Dated this 28th day of October 2008

A handwritten signature in black ink, consisting of a large, stylized 'C' followed by 'N K' and a long horizontal flourish extending to the right.

Deputy C N K Parkinson

Minister of the Treasury and Resources Department

for and on behalf of the Department