

# ORDINANCE

## OF THE STATES OF DELIBERATION

ENTITLED

### **The Parochial Taxation (Amendment) Ordinance, 1996 \***

*[CONSOLIDATED TEXT]*

#### **NOTE**

*This consolidated version of the enactment incorporates all amendments listed in the footnote below. However, while it is believed to be accurate and up to date, it is not authoritative and has no legal effect, having been prepared in-house for the assistance of the Law Officers. No warranty is given that the text is free of errors and omissions, and no liability is accepted for any loss arising from its use. The authoritative text of the enactment and of the amending instruments may be obtained from Her Majesty's Greffier, Royal Court House, Guernsey, GY1 2PB.*

© States of Guernsey

---

\* No. XIII of 1996 (Recueil d'Ordonnances Tome XXVII, p. 52). See also the Taxation of Real Property (Enabling Provisions) (Guernsey and Alderney) Law, 2005 (No. X of 2006).

**ORDINANCE  
OF THE STATES OF DELIBERATION**

ENTITLED

**The Parochial Taxation (Amendment) Ordinance, 1996**

ARRANGEMENT OF SECTIONS

1. Penalty on collection of overdue rates.
2. Citation.

(Made on the 27th June, 1996.)

## The Parochial Taxation (Amendment) Ordinance, 1996

THE STATES, in pursuance of their Resolution of 27<sup>th</sup> March, 1996<sup>a</sup> and in exercise of the powers now vested in them by Article X of the Law entitled "Loi relative à la Taxation Paroissiale" registered on 27<sup>th</sup> October 1923, as amended<sup>b</sup>, hereby order: –

### Penalty on collection of overdue rates.

1. In Article 6 of the Ordinance entitled "Ordonnance relative aux Taxes Paroissiales" made permanent on 5<sup>th</sup> October, 1931<sup>c</sup> –

(a) for "serva tenu" substitute "sera tenu",

(b) for "trois livres" substitute "dix livres".<sup>1</sup>

---

### NOTE

*In accordance with the provisions of the Taxation of Real Property (Enabling Provisions) (Guernsey and Alderney) Law, 2005, section 4(a) and section 4(h), with effect from 13th November, 2006, this enactment is one of those that the States may repeal, amend, extend, adapt, modify or disapply by Ordinance made under the 2005 Law.*

---

---

<sup>a</sup> On Article 9 of Billet d'État No. IV of 1996.

<sup>b</sup> Ordres en Conseil Vol. VII, pp. 146 and 392; Vol. XIII, p. 351; Vol. XIX, p. 152; Vol. XXII, p. 318.

<sup>c</sup> Recueil d'Ordonnances Tome V, p. 387; Tome XXIII, p. 254.

**Citation.**

2. This Ordinance may be cited as the Parochial Taxation (Amendment) Ordinance, 1996.

---

**NOTE**

*The Ordinance was made and came into operation on 24th April, 1985.*

---

---

<sup>1</sup> For subsequent amendments, see the consolidated text of the Ordonnance relative aux Taxes Paroissiales made permanent on the 5th day of October, 1931.