

ORDINANCE
OF THE STATES OF DELIBERATION

ENTITLED

The Parochial Taxation (Amendment) Ordinance, 2008 *

[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.

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* No. XVIII of 2008. See also the Taxation of Real Property (Enabling Provisions) (Guernsey and Alderney) Law, 2005 (No. X of 2006).

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ARRANGEMENT OF SECTIONS

1. Amendment of Parochial Taxation Ordinance.
2. Citation.
3. Commencement.

(Made on the 28th May, 2008.)

The Parochial Taxation (Amendment) Ordinance, 2008

THE STATES, in pursuance of their Resolution of the 27th February, 2008^a, and in exercise of the powers conferred on them by article X of the Law entitled "Loi relative à la Taxation Paroissiale" registered on the 27th October, 1923^b, sections 1, 2 and 4 of the Taxation of Real Property (Enabling Provisions) (Guernsey and Alderney) Law, 2005^c and all other powers enabling them in that behalf, hereby order: –

Amendment of Parochial Taxation Ordinance.

1. In Article 6 of the Ordonnance relative aux Taxes Paroissiales, 1931^d for the text following "du montant dû," substitute –

"les Connétables pourront, à leur discrétion absolue, percevoir le plus grand des sommes qui s'ensuivent –

- (a) une pénalité fixe de £25 par chaque mois ou partie d'un mois dans lequel le montant dû est non payé, ou
- (b) intérêt au montant dû à 10% par an calculé depuis la date à laquelle paiement est dû jusqu'à la date à laquelle paiement est effectué,

^a Article VII of Billet d'État No. II of 2008.

^b Ordres en Conseil Vol. VII, p. 146.

^c Order in Council No. X of 2006.

^d Recueil d'Ordonnances Tome V, p. 387; Article 6 was substituted by Tome XXIII, p. 254.

et la pénalité ou intérêt est recouvrable à la façon dont, et de la personne de laquelle, la taxe est recouvrable. "

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.

Citation.

2. This Ordinance may be cited as the Parochial Taxation (Amendment) Ordinance, 2008.

Commencement.

3. This Ordinance shall come into force on the 1st June, 2008, but shall have effect only for the purposes of parochial tax levied in the Parishes' respective financial years beginning in 2009 and thereafter.