

Island of



Guernsey

Ordinance of the States

VII
2009

Made25th February, 2009

Coming into Operation25th February, 2009

The Administrator of Income Tax (Transfer of Functions) (Guernsey) Ordinance, 2009

The Administrator of Income Tax
(Transfer of Functions)
(Guernsey) Ordinance, 2009

THE STATES, in pursuance of their Resolution of the 24th September, 2008^a, and in exercise of the powers conferred on them by sections 2 and 3 of the Public Functions (Transfer and Performance) (Bailiwick of Guernsey) Law, 1991^b and all other powers enabling them in that behalf, hereby order:-

Amendment of statutory references to Administrator of Income Tax.

1. For any reference in a relevant enactment to the Administrator of Income Tax or the Assistant Administrator of Income Tax, however expressed, there is substituted a reference to the Director of Income Tax or (as the case may be) the Deputy Director of Income Tax.

Savings and transitional provisions.

2. Anything done before the date of commencement of this Ordinance or in the process of being done on that date by or in relation to the Administrator of Income Tax or the Assistant Administrator of Income Tax under or by virtue of a relevant enactment shall have effect as if done or (as the case may be) may be continued by or in relation to the Director of Income Tax or (as the case may be) the Deputy Director of Income Tax.

Subordinate legislation.

3. The provisions of sections 1 and 2 also apply in relation to any subordinate legislation made or having effect as if made under a relevant enactment

^a Article VI of Billet d'État No. XII of 2008.

^b Ordres en Conseil Vol. XXXIII, p. 479.

as they apply to a relevant enactment; and the provisions of the relevant enactment under which the subordinate legislation was made are varied insofar as is necessary to give effect to this section.

Interpretation.

4. In this Ordinance -

"**Administrator of Income Tax**" means the Administrator referred to in section 205 of the Income Tax (Guernsey) Law, 1975^c,

"**Assistant Administrator of Income Tax**" means the Assistant Administrator of Income Tax referred to in section 205 of the Income Tax (Guernsey) Law, 1975,

"**relevant enactment**" means -

- (a) any Law,
- (b) any Act of Parliament extended to the Bailiwick, and
- (c) any Ordinance of the States,

as amended, repealed and re-enacted (with or without modification), extended or applied,

"**subordinate legislation**" means any statutory instrument, regulation, rule, order, byelaw, scheme, code and other subordinate

^c Order in Council Vol. XXV, p. 124; section 205 was amended by No. XVII of 2005.

instrument of a legislative nature.

Citation.

5. This Ordinance may be cited as the Administrator of Income Tax (Guernsey) (Transfer of Functions) Ordinance, 2009.

Commencement.

6. This Ordinance shall come into force on the 25th February, 2009.

K.H. TOUGH,
Her Majesty's Greffier.

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