

ORDER IN COUNCIL

V
1982

ratifying a Projet de Loi

ENTITLED

The Corporation Tax (Amendment) (Guernsey) Law, 1982

(Registered on the Records of the Island of Guernsey
on the 6th day of April, 1982.)



ORDER IN COUNCIL



IN THE ROYAL COURT OF THE ISLAND OF GUERNSEY

The 6th day of April, 1982 before Sir John Lovelidge, Kt., C.B.E., Bailiff; present:—Stanley Walter Gavey, Esquire, O.B.E., Richard Alan Kinnersly, Albert Richard McCartney Straw, Esquires, Frederick William Winslow Chandler, Esquire, D.S.O., D.F.C., Lionel Walter Sarre, Esquire, M.B.E., K.P.M., Donald Pescott Plummer, Esquire, Sydney Haydn Heard, Esquire, M.B.E., Brian Ernest Herbert Joy, Esquire, Charles Henry Hodder, Esquire, O.B.E. and Herbert Nicolle Machon, Esquire, Jurats.

The Bailiff having this day placed before the Court an Order of Her Majesty in Council dated the 10th day of March, 1982, ratifying a *Projet de Loi* entitled "The Corporation Tax (Amendment) (Guernsey) Law, 1982", the Court after the reading of the said Order in Council and after having heard Her Majesty's Procureur thereon, ordered that the said Order in Council be registered on the records of this Island and that an extract of this present Act, together with a copy of the said Order in Council, be sent by Her Majesty's Greffier to the Clerk of the Court of Alderney for registration on the records of that Island, of which Order in Council the tenor followeth:—

At the Court at Buckingham Palace

The 10th day of March 1982

PRESENT,

The Queen's Most Excellent Majesty in Council

WHEREAS there was this day read at the Board a Report from the Right Honourable the Lords of the Committee of Council for the Affairs of Guernsey and Jersey dated the 1st day of March 1982 in the words following, viz.:—

“YOUR MAJESTY having been pleased, by Your General Order of Reference of the 22nd day of February 1952, to refer unto this Committee the humble Petition of the States of the Island of Guernsey setting forth:—

“1. That, in pursuance of their Resolution of the 28th day of July 1981, the States of Deliberation at a meeting held on the 9th day of December 1981 approved a Bill or “Projet de Loi” entitled “The Corporation Tax (Amendment) (Guernsey) Law, 1982” and requested the Bailiff to present a most humble Petition to Your Majesty in Council praying for Your Royal Sanction thereto. 2. That the said Bill or “Projet de Loi” is in the words and figures set forth in the Schedule hereunto annexed. And most humbly praying that Your Majesty might be graciously pleased to grant Your Royal Sanction to the Bill or “Projet de Loi” of the States of Guernsey entitled “The Corporation Tax (Amendment) (Guernsey) Law, 1982”, and to order that the same shall have force of law in the Island of Guernsey.”

“THE LORDS OF THE COMMITTEE, in obedience to Your Majesty’s said Order of Reference, have taken the said Petition and the said Projet de Loi into consideration and do this day agree humbly to report, as their opinion, to Your Majesty, that it may be advisable for Your Majesty to comply with the prayer of the said Petition and to approve of and ratify the said Projet de Loi.”

HER MAJESTY having taken the said Report into consideration is pleased, by and with the advice of Her Privy Council, to approve of and ratify the said Projet de Loi, and to order, as it is hereby ordered, that the same shall have the force of Law within the Island of Guernsey.

AND HER MAJESTY doth hereby further direct that this Order, and the said Projet de Loi (a copy whereof is hereunto annexed), be entered upon the Register of the Island of Guernsey and observed accordingly.

AND the Lieutenant Governor and Commander-in-Chief of the Island of Guernsey, the Bailiff and Jurats, and all other Her Majesty’s Officers for the time being in the said Island, and all other persons whom it may concern, are to take notice and govern themselves accordingly.

N. E. Leigh

Projet de Loi referred to in the foregoing
Order in Council.

PROJET DE LOI

ENTITLED

The Corporation Tax (Amendment) (Guernsey) Law, 1982

THE STATES, in pursuance of their Resolution of the twenty-eighth day of July, nineteen hundred and eighty-one, have approved the following provisions which, subject to the Sanction of Her Most Excellent Majesty in Council, shall have force of law in this Island:—

1. The Proviso to subsection (1) of section nine of the Corporation Tax (Guernsey) Law, 1950 (hereinafter referred to as "the principal Law")^(a) is hereby repealed and the following Proviso is hereby substituted therefor—

Amendment
to Law
of 1950.

"PROVIDED that no repayment shall be made under this subsection unless the Company claims such repayment in writing from the said Administrator on or before the expiration of the period of three years next following the year in respect of which such claim is made and any such claim shall be accompanied by such accounts as the said Administrator may require, certified, if he so requires, by an accountant competent to appear on an appeal in accordance with the provisions of subsection (2) of section seventy-eight of the Income Tax (Guernsey) Law, 1975(b)."

(a) Ordres en Conseil Vol. XIV, p. 371.

(b) Ordres en Conseil Vol. XXV, p. 124.

Citation and collective title. 2. (1) This Law may be cited as the Corporation Tax (Amendment) (Guernsey) Law, 1982.

(2) This Law and the principal Law may be cited together as the Corporation Tax (Guernsey) Laws, 1950 and 1982.

Commencement. 3. This Law shall be deemed to have come into force on the first day of January, nineteen hundred and eighty-one.

A. G. LE CHEMINANT,
Her Majesty's Deputy Greffier.