

Island of  Guernsey

Ordinance of the States **XXXII**

1971

Made 30th June, 1971.
Came into Operation ... 30th June, 1971.

**The Corporation Tax (Amendment)
Ordinance, 1971**

THE STATES, in pursuance of the powers conferred upon them by subsection (1) of section one of the Indirect Taxes, Duties and Impôts (Guernsey) Law, 1962(a), and in pursuance of their Resolution of the twenty-eighth day of April, nineteen hundred and seventy-one, hereby order:—

1. The Corporation Tax (Guernsey) Law, 1950, as amended(b), is hereby further amended as follows:—

Amend-
ments to
the pro-
visions of
the Law
of 1950.

- (a) in subsection (1) of section three thereof all the words beginning with the words “by means of a States revenue stamp” to the end of that subsection are repealed;

(a) Ordres en Conseil Vol. XIX, p. 12.

(b) Ordres en Conseil Vol. XIV, p. 371 and No. XXIII of 1969.

(b) in subsection (2) of section three thereof all the words beginning with the words "by means of a States revenue stamp" to the end of that subsection are repealed and the words "before the registration of the company" are substituted therefor.

Citation.

2. This Ordinance may be cited as the Corporation Tax (Amendment) Ordinance, 1971.

R. H. VIDELO,
Her Majesty's Greffier

Copies may be purchased from
Her Majesty's Greffier, Royal Court House, Guernsey.

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