

ORDER IN COUNCIL

XXVII
2003

ratifying a Projet de Loi

ENTITLED

The Dwellings Profits Tax (Guernsey) (Amendment) Law, 2003

(Registered on the Records of the Island of Guernsey
on the 1st December, 2003.)



2003

ORDER IN COUNCIL



IN THE ROYAL COURT OF THE ISLAND OF GUERNSEY

The 1st day of December, 2003 before Geoffrey Robert Rowland, Esquire, Deputy Bailiff; present:— David Charles Lowe, Laurence Lenfestey Guille, Derek Martin Le Page, Stephen Edward Francis Le Poidevin, Alan Cecil Bisson, David Michael Jory, Keith Bichard, OBE, Esquires, The Reverend Peter Gerald Lane, Michael John Wilson, Michael John Tanguy, Esquires, and Susan Mowbray, Jurats.

The Deputy Bailiff having this day placed before the Court an Order of Her Majesty in Council dated the 8th day of October, 2003, approving and ratifying a Projet de Loi of the States of Guernsey entitled “The Dwellings Profits Tax (Guernsey) (Amendment) Law, 2003”, THE COURT, after the reading of the said Order in Council and having heard Her Majesty’s Comptroller thereon, ORDERED that the said Order in Council be registered on the records of this Island.

At the Court at Buckingham Palace

The 8th day of October, 2003

PRESENT,

The Queen's Most Excellent Majesty in Council

THE FOLLOWING, report from the Committee of Council for the Affairs of Jersey and Guernsey was today read at the Board:

“IN ACCORDANCE WITH YOUR MAJESTY’S General Order of Reference of the 22nd day of February 1952 the Committee have considered a petition of the States of Guernsey:”

“That, in pursuance of their Resolution of the 27th of March, 2003, the States of Deliberation at a meeting on the 31st July, 2003, approved a Projet de Loi entitled “The Dwellings Profits Tax (Guernsey) (Amendment) Law, 2003” and requested the Bailiff to present a most humble Petition to Your Majesty in Council praying for Your Royal Sanction to it. That the Projet de Loi is as set forth in the attached Schedule. The Petition most humbly prays that Your Majesty might be graciously pleased to sanction “The Dwellings Profits Tax (Guernsey) (Amendment) Law, 2003” and to order that it shall have force of law in the Island of Guernsey.

“THE COMMITTEE have considered the Projet de Loi and have agreed to report that it may be advisable for Your Majesty to approve and ratify it.”

HER MAJESTY, having taken the Report into consideration, was pleased, by and with the advice of Her Privy Council, to approve of and ratify the said Projet de Loi (a copy of which is annexed to this Order) and to order that it, together with this Order, shall have the force of law in the Islands of Guernsey and shall be entered on the Register of the Island of Guernsey and observed accordingly.

HER MAJESTY'S Officers in the Bailiwick of Guernsey, and all others whom it may concern, are therefore to take notice of Her Majesty's Order and to proceed accordingly.

A. K. Galloway

PROJET DE LOI

ENTITLED

The Dwellings Profits Tax (Guernsey) (Amendment) Law, 2003

THE STATES, in pursuance of their Resolution of the 27th day of March, 2003^a, have approved the following provisions which, subject to the Sanction of Her Most Excellent Majesty in Council, shall have force of law in the island of Guernsey.

Amendment of 1975 Law.

1. For section 24 of the Dwellings Profits Tax (Guernsey) Law, 1975, as amended^b, substitute the following -

"Offences by bodies corporate.

24. (1) Where an offence under this Law is committed by a body corporate and is proved to have been committed with the consent or connivance of, or to be attributable to any neglect on the part of, any director, manager, secretary or other similar officer of the body corporate, or any person purporting to act in any such capacity, he as well as the body corporate shall be guilty of the offence and may be proceeded against and punished accordingly.

^a Article XIX of Billet d'État No. IV of 2003.

^b Ordres en Conseil Vol. XXV, p. 91; Vol. XXVIII, p. 294; and Vol. XXXI, pp. 307 and 464.

(2) Where the affairs of a body corporate are managed by its members, subsection (1) applies to a member in connection with his functions of management as if he were a director."

Citation.

2. This Law may be cited as the Dwellings Profits Tax (Guernsey) (Amendment) Law, 2003.