

ORDER IN COUNCIL

ratifying a Projet de Loi

ENTITLED

The Income Tax (Amendment) (Guernsey) Law, 1962.

(Registered on the Records of the Island of Guernsey
on the 20th day of February, 1962.)



1962.

II
1962

ORDER IN COUNCIL



IN THE ROYAL COURT OF THE ISLAND OF GUERNSEY

The 20th day of February, 1962, before William Henry Arnold, Esquire, C.B.E., Bailiff ; present :—Sir John Leale, William Robert Freake Clark, Esquire, Donald Carey Brock, Esquire, C.B.E., Wilfred John Corbet, Esquire, O.B.E., Théophile Le Messurier Allez, Bertram Guy Blampied, Esquires, Richard Edward Gibson, Esquire, O.B.E., Claude Fortescue Nason, Stanley Walter Gavey, Esquires, Gilbert Carey de Jersey, Esquire, C.B., and Albert Victor Dorey, Esquire, Jurats.

The Bailiff having this day placed before the Court an Order of Her Majesty in Council dated the 25th day of January, 1962, ratifying a *Projet de Loi* entitled "The Income Tax (Amendment) (Guernsey) Law, 1962"—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, of which Order in Council the tenor followeth:

At the Court at Sandringham.

The 25th day of January, 1962.

PRESENT,

The Queen's Most Excellent Majesty.

LORD PRESIDENT
LORD JOHN HOPE
MR. WOOD
SIR JOCELYN SIMON

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 4th day of January, 1962, 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 the States of Deliberation at a meeting held on the 8th day of November, 1961, in pursuance of their Resolution adopted on that day, approved a Bill or “Projet de Loi” entitled “The Income Tax (Amendment) (Guernsey) Law, 1962” 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 Income Tax (Amendment) (Guernsey) Law, 1962” and to order that the same shall have the force of law in the Islands of Guernsey and Herm.’

“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 Islands of Guernsey and Herm.

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.

E. N. LANDALE

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

PROJET DE LOI

ENTITLED

The Income Tax (Amendment) (Guernsey) Law, 1962

THE STATES, in pursuance of their Resolution of the eighth day of November, nineteen hundred and sixty-one, have approved the following provisions which, subject to the Sanction of Her Most Excellent Majesty in Council, shall have force of law in the Islands of Guernsey and Herm.

1. The Income Tax (Guernsey) Law, 1950, as amended, is hereby further amended by the insertion, immediately after section eighty-five thereof, of the following additional section numbered 85A—

Amendment
of the
Law of
1950.

<sup>‘ Powers of
the States.</sup> 85A. (1) Notwithstanding the provisions of section 85 of this Law, the States may from time to time by Ordinance—

(a) provide that the obligation as to secrecy imposed by that section shall not prevent disclosure by the President or any Member of the Authority, the Administrator or the Assistant Administrator, of information of such description as shall be specified in the Ordinance;

- (b) prescribe the purposes for which such information may be disclosed;
- (c) prescribe the persons or classes of persons to whom such information may be disclosed;
- (d) provide that the disclosure of such information shall only be made subject to such conditions as may be specified in the Ordinance;
- (e) provide for any incidental and supplementary matters for which the States deem it expedient for the purposes of the Ordinance to provide.

(2) Any Ordinance made under this section may include a provision prohibiting or restricting the disclosure by any person of any information which shall have been disclosed to that person by virtue of that Ordinance, and any person who contravenes or attempts to contravene or fails to comply with any such provision shall be guilty of an offence under that Ordinance and shall be liable, on conviction, to imprisonment for a term not exceeding six months or to a fine not exceeding one hundred pounds, or to both such imprisonment and fine.

(3) Any power conferred by this section to make any Ordinance shall be construed as including a power exercisable in the like manner to vary or repeal the Ordinance.”.

2. This Law may be cited as the Income Tax Citation. (Amendment) (Guernsey) Law, 1962, and this Law and the Income Tax (Guernsey) Laws, 1950 to 1961, may be cited together as the Income Tax (Guernsey) Laws, 1950 to 1962.

R. H. VIDELO,

Her Majesty's Greffier.